EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
010000	**NOT NECESSARY**	**PERSONAL SERVICES**	All expenditures for the direct services of persons who are in the employment of the state, regardless of whether such employment is on a permanent, temporary, or fee basis.
010200	5010020000	CHIEF JUSTICE	**5010020000 - 5010360000:** To include all compensation for the personal services of the chief administrative officer of each department, institution or agency including Chairman.
010300	5010030000	GOVERNOR	
010400	5010040000	LIEUTENANT GOVERNOR	
010500	5010050000	SECRETARY OF STATE	
010600	5010060000	COMPTROLLER GENERAL	
010700	5010070000	STATE TREASURER	
010800	5010080000	ATTORNEY GENERAL	
010900	5010090000	ADJUTANT GENERAL	
011000	5010100000	COMMISSIONER OF BANKING	
011100	5010110000	COMM OF AGRICULTURE	
011300	5010130000	CHF INSURANCE COMMISSIONER	
011400	5010140000	EXECUTIVE DIRECTOR	
011500	5010150000	DIRECTOR	
011600	5010160000	STATE AUDITOR	
011700	5010170000	PRESIDENT	
011800	5010180000	INSPECTOR GENERAL	
011900	5010190000	ST SUPERINTENDENT OF EDUCATION	
012000	5010200000	SUPERINTENDENT	
012200	5010220000	STATE FORESTER	
012300	5010230000	PRESIDENT & GEN MANAGER	
012400	5010240000	CHIEF	
012500	5010250000	ADMINISTRATOR	
012600	5010260000	CHAIRMAN	
013300	5010330000	COMMISSIONER	
013600	5010360000	CHIEF ATTORNEY	
014100	5010410000	ASSOCIATE JUSTICE	**5010410000 - 5010490000:** To include all compensation for the personal services of employees of the state whose positions are within the titles listed.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
014200	5010420000	CHIEF APPEALS COURT JUDGE	
014300	5010430000	ASSOCIATE APPEALS COURT JUDGE	
014400	5010440000	CIRCUIT COURT JUDGE	
014500	5010450000	FAMILY COURT JUDGE	
014600	5010460000	CIRCUIT SOLICITOR	
014700	5010470000	PROBATION PAROLE & PARDON BOARD	
014800	5010480000	CHIEF JUDGE	
014900	5010490000	ASSOCIATE JUDGE	
015000	5010500000	TAXABLE SUBSISTENCE	To include payment of a set subsistence monetary allowance provided by law for certain State officials when Internal Revenue Service guidelines require taxes to be withheld from these payments.
015000	5010500001	TAXABLE SUBSISTENCE-SESSION	To include payment of a set subsistence monetary allowance provided by law for certain State officials when Internal Revenue Service guidelines require taxes to be withheld from these payments.
015100	5010510000	CIRCUIT PUBLIC DEFENDER	To include all compensation for the personal services for unclassified Circuit Public Defender for Commission on Indigent Defense.
015200	5010520000	ADMINISTRATIVE ASSISTANT	To include all compensation for the personal services for unclassified Administrative Assistant for Commission on Indigent Defense.
015300	5010530000	PUBLIC EMPLOYEE BENEFIT AUTHORITY	To include compensation for the gross pay of the PEBA Commission Board
015400	5010540000	RETIREMENT SYSTEM INVESTMENT COMMISSION	To include compensation for the gross pay of the Retirement Investment Commission Board
015800	5010580000	CLASSIFIED POSITIONS	**5010580000 - 5010580003:** To include all compensation for the personal services of employees of the state whose positions have been classified within the state personnel classification system.
015801	5010580001	PERM. TIME LIMITED POSITIONS	
015810	5010580002	CLASS POSITIONS - TERI	
015810	5010580003	CLASS POSITIONS - INTERNAL DUAL	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
015900	5010590000	NEW POSITIONS-CLASSIFIED	To include salary and employer contributions for new classified positions included in the Appropriation Act. No expenditures allowed under this expenditure code. Transfers to classified position and employer contribution codes must be made with Budget and Control Board approval.
016000	5010600000	UNCLASSIFIED POSITIONS	**5010600000 - 5010600001:** To include all compensation for the personal services of regular full-time employees of the state whose positions have not been classified within the state personnel classification system. Do not include the unclassified positions included in codes 5010410000 - 5010480000.
016010	5010600001	UNCLASSIFIED POSITIONS - TERI	
016100	5010610000	NEW POSITIONS-UNCLASSIFIED	To include salary and employer contributions for new unclassified positions included in the Appropriation Act. No expenditures allowed under this expenditure code. Transfers to unclassified positions and employer contribution codes must be made with Budget and Control Board approval.
016500	5010650000	GRANT EMPLOYEES	**5010650000 - 5010650001:** To include all compensation for the personal services of grant employees who are not classified as temporary positions or special contract employees.
016501	5010650001	TEMP GRANT - TIME LIMITED POSITION	
016600	5010660000	TERI-SECOND ANNUAL LEAVE PAYOUT	To identify the second annual leave payments to eligible TERI employees at retirement.
016700	5010670000	RETIREMENT INCENTIVE PAYMENTS	To identify the lump sum bonus payments to eligible employees at retirement as provided for in the 1993-94 Appropriation Act.
017000	5010700000	OTHER PERSONAL SERVICE	This code is used for budgetary purposes only.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
017100	5010710000	TEMPORARY POSITIONS	**5010710000 - 5010710001:** To include compensation for the personal service of temporary full-time and temporary part-time employees of the state whose positions have not been established specifically within the State Personnel Data System. Duration of employment must not exceed 180 days or six months.
017190	5010710001	TEMPORARY POSITIONS - TEMP-O	
017200	5010720000	PER DIEM	Compensation paid for services to person serving as a member of board, committee, or commission. State employees are not eligible for per diem.
017300	5010730000	OVERTIME & SHIFT DIFFERENT	**5010730000 - 5010730009:** To include compensation for the personal services of employees of the state for overtime and premium pay for shift differential.
017301	5010730001	TIME LIMITED-OVERTIME	
017302	5010730002	TEMP GRANT-OVERTIME	
017303	5010730003	CALL BACK PAY	
017304	5010730004	ON-CALL PAY	
017305	5010730005	CRISIS INTERVENTION PAY	
017306	5010730006	WEEK END SHIFT DIFFERENTIAL	
017310	5010730007	OVERTIME & SHIFT DIFFERNETIAL-TERI	
017300	5010730008	REG OVERTIME	
017300	5010730009	SHIFT DIFFERENTIAL	
017400	5010740000	INTERN	**5010740000 - 5010830000:** To include compensation for the personal services of employees of the state in the specific category.
017500	5010750000	LEGISLATIVE INTERN	
017900	5010790000	PATIENT EARNINGS	
018000	5010800000	INMATE EARNINGS	
018100	5010810000	GRADUATE ASSISTANT	
018200	5010820000	STUDENT EARNINGS	
018300	5010830000	OFFICER OF DAY AND NIGHT	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
018700	5010870000	DUAL EMPLOYMENT	To be used to classify the compensation received by an employee of the state from a secondary agency and paid on the payroll of the secondary agency from subfund 3003 Dual Employment. Includes dual employment compensation paid an employee within the home agency.
018800	5010880000	SPECIAL CONTRACT EMPLOYEE	To include the compensation for the personal services rendered under a contract with a non-state employee for professional services not available within state employee workforce.
018900	5010890000	TERMINAL LEAVE	**5010890000 - 5010890003:** To include the compensation paid to employees of the state for accumulated annual leave on termination of employment.
018901	5010890001	TERMINAL LEAVE - TIME LIMITED	
018910	5010890002	TERMINAL LEAVE - TERI	
018902	5010890003	TERMINAL LEAVE - TEMP GRANT	
019500	5010950000	GENERAL BASE PAY INCREASE	To include amounts appropriated in the General Appropriation Act for general base pay increases. No expenditures made from this code. Transfers made to proper codes classified, unclassified and employer contributions with approval of Budget and Control Board.
019700	5010970000	EX OFFICIO ALLOWANCE, LEG MEMBERS	To include compensation for the personal services of a legislative member of board when the Ex Officio allowance is paid as compensation.
019900	5010990000	BONUS PAY	To include amounts appropriated in the General Appropriation Act for Bonus Pay.
020000	**NOT NECESSARY**	**CONTRACTUAL SERVICES**	All expenditures for services, other than by officials and employees of the state, which involved the use of equipment, materials, or commodities. Such services are performed without giving the state authority to direct or control the ability or skill of the persons performing such services.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
020100	5020010000	OFFICE EQUIP SERVICE	**5020010000 - 5020010001:** Expenditures for maintenance contracts or service of all office equipment owned or leased by the state. When re¬pairs are made, the cost of labor and materials will be charged to this code. Also to include materials used to repair equipment under maintenance contracts. Examples: Maintenance contracts or service to typewriters, dictaphone, calculators, postage meters, telephones, word processing equipment and repair and setting of postage meter.
020100	5020010001	OFFICE EQPMNT SERVICE- NON-IT PLAN REL	
020300	5020020000	COPYING EQUIPMENT SERVICE	Expenditures for the repair and maintenance of all copying equipment owned or leased by the state. Also to include materials used to repair copying equipment under maintenance contract. Examples: Photocopying and Fax Machines
020400	5020070000	DATA PROCESS SERVICES-OTHER	**5020070000 - 5020070006:** Expenditures for data processing services from including software license, related consulting, program maintenance, development or operation, exclusive of any costs covered in "Rents Data Processing Equipment" - 5040030000. Approval of Information Technology Management Officer may be necessary for consulting services. Also to include service and maintenance contracts on data processing equipment, wiring of computer lines and storing information on CD-ROM.
020401	5020070001	DP SERV-HARDWARE MAINTENANCE	
020402	5020070002	DP SERV-SOFTWARE MAINTENANCE	
020403	5020070003	DP SERV-SOFTWARE LICENSES	
020400	5020070004	DATA PROCESSING SERV- STATE AGENCY	
020400	5020070005	DATA PROCESSING SERV- CONSULTING	
020400	5020070006	DP HARDWARE WARRANTIES	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
020900	5020030000	PRINTING BINDING ADVERTISING	**5020030000 - 5020030004:** Expenditures for printing, binding, or typesetting pamphlets, bulletins, reports, and other publications. Also to include binding or rebinding of books, reports, periodicals, etc., and legal advertising or notices.
020900	5020030001	PRINTING,BINDING,ADVERTISING-COMM NON IT	
020900	5020030002	PRINTING,BINDING,ADVERTISING-COMMERCIAL	
020900	5020030003	PRINTING,BINDING,ADVERTISING-NEWSPAPER AD	
020900	5020030004	PRINTING,BINDING,ADVERTISING-PROMOTIONAL	
021000	5020040000	MICROFILM FILE FICHE PROCESSING	Expenditures for processing microfilm, microfile, and microfiche.
021100	5020050000	PHOTOGRAPHIC & AUDIOVISUAL SERVICES	Expenditures for processing film, preparing audio-visual productions and maintenance of photographic and audio-visual equipment.
023100	5020060000	PRINT PUB ANNUAL REPORTS	Expenditures for printing, binding, or typesetting of public or annual reports of state agencies. Examples: S. C. Reports by Judicial Department.
021500	5020080000	FREIGHT EXPRESS DELIVERY	Expenditures for the transportation of objects and commodities which are owned or used by the state. Transportation charges on objects or commodities owned or leased shall be charged to the commodity code of the item, whether billed separately or simultaneously. Examples: Interoffice moves, UPS, local courier, taxi picking up overweight mail, and armored car service.
021600	5020090000	TELEPHONE & TELEGRAPH	**5020090000 - 5020090009:** Expenditures for telephone and telegraph line charges when such are used in the transaction of official business by officers, departments, and institutions of the state. Telephone charges made by employees in a travel status should be charged to 5050060000 or 5050560000. Examples: Western Union, answering services, security phone line, paging service, electronic mailbox charges, wiring of telephone lines, internet access charges, etc.
021601	5020090001	TELEPHONE & TELEGRAPH - DESKTOP SVCS	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
021603	5020090002	TELEPHONE & TELEGRAPH - BEEPERS	
021600	5020090003	STATE- LOCAL SERVICE FOR T&T	
021600	5020090004	STATE- LONG DISTANCE FOR T&T	
021600	5020090005	NON-STATE LOCAL SERVICE FOR T&T	
021600	5020090006	NON-STATE LONG DISTANCE FOR T&T	
021600	5020090007	TELEPHONE & TELEGRAPH - SEC PHONE LINE	
021600	5020090008	TELEPHONE & TELEGRAPH - CENTREX	
021600	5020090009	TELEPHONE & TELEGRAPH - CELLULAR	
023500	5020100000	COMM EQUIP SERVICES	Expenditures for service of communications equipment for law enforcement, aircraft, automobile, administrative, mobile or fixed station.
023800	5020110000	TELECOMMUNICATION SERVICES	**5020110000 - 5020110001:** Expenditures for telecommunication lines. Use appropriate code. Examples: Lines used for television/radio both audio and video, data processing transmissions, cable television, and line charges for fax machines.
023800	5020110001	DATA TRANSMISSION LINES/LINE CHARGES-FAX	
023900	5020120000	CELLULAR TELEPHONE SERVICES	Expenditures for cellular telephone services when used in the transaction of official business of the state. Also to include BlackBerry phone services.
022700	5020130000	DATA PROCESSING SVCS - STATE	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
022100	5021010000	LEGAL SERVICES	**5021010000 - 5021010004:** All services of or relating to a legal nature, but not to include any payment for professional fees or related expenses, or travel expenses, to a private attorney. Examples: Fees for court reporters, clerks of court, judge of probate, sheriff for services of warrants, habeas corpus, and other general legal service expenses.
022100	5021010001	LEGAL SERVICES-ENVIRONMENTAL RELATED	
022100	5021010002	LEGAL SERVICES-CLK OF CT INCENTIVES	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
022100	5021010003	LEGAL SERVICES - TRANSCRIPTS	
022100	5021010004	LEGAL SERVICES - WITNESS FEES	
024000	5021020000	ATTORNEY FEES	**5021020000 - 5021020002:** Expenditures made to pay private attorneys for professional fees. Approval of Attorney General is required except for attorney fees for Guardian ad Litem, Defense of Indigents, or where the fee has been approved by the Budget and Control Board.
024099	5021020001	ATTORNEY FEES - AG APPROVAL NOT REQ	
024012	5021020002	ATTORNEY FEES - PATENTS, TRADEMARKS, ETC	
024200	5021030000	ATTORNEY FEES-DEFENSE OF INDIGENTS	Expenditures made to pay private attorneys for professional fees on Defense of Indigent cases.
029700	5021040000	LEGAL SETTLEMENTS	Payments made to the plaintiff/complainant only for personnel and other legal settlements not handled by the Insurance Reserve Fund.
024400	5021050000	LEGAL STTLMNT W/ LEG FEE (GROSS PROCEED)	Payments made to an attorney and client for legal settlements not handled by the Insurance Reserve Fund. This code should be used when attorney fees are not specifically identified.
024300	5021060000	GUARDIAN AD LITEM-OTHER THAN ATTORNEY	Expenditures to pay individuals other than attorneys for professional fees on Guardian Ad Litem cases.
024100	5021070000	ATTORNEY FEES-GUARDIAN AD LITEM	Expenditures made to pay private attorneys for professional fees on Guardian ad Litem cases.
024900	5021080000	NON-DISCLOSED LEGAL FEES	Expenditures made to pay private attorneys for professional fees on Tobacco Settlement Revenue Management cases.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
020500	5021310000	MEDICAL & HEALTH SERVICES	**5021310000 - 5021310001:** Expenditures for all services included in or related to the medical or health field exclusive of case services. Use appropriate code. Examples: Medical doctor, dentist, veterinarian, optometrist, ophthalmologist, psychiatrist, psychologist, physical and speech therapist, pathologist, anesthesiologist, dialysis, out patient services, x ray technicians, evidence of patient record, ambulance service not included in case services, lab fees, educational speech and hearing screenings, and psychoeducational evaluations.
020500	5021310001	MEDICAL & HEALTH SVCS VETERINARY	
021700	5021320000	BUILDING RENOVATION	**5021320000 - 5021320002:** Expenditures for renovations are defined as alterations made to the interior of a building (state or non state owned) for the purpose of improving the utility of space to an occupant. Renovations are distinguished from permanent improvements in that the alterations do not alter the basic structure or original purpose of the building. This is to include repairs to a building of a major and permanent nature not connected with new construction or additions. Costs must not exceed an amount determined by the Joint Bond Review Committee and the Budget and Control Board (presently $100,000). Examples: Painting, papering, rewiring, carpentry, roofing, glazing, and carpeting.
021700	5021320001	BUILDING RENOVATION- NON-IT PLAN RELATED	
021700	5021320002	BUILDING RENOVATION- CABLING/CONST COMP	
022600	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.
022600	5021330001	CONTRACT AGMTS W COUNTY/CITY GOVTS	
022600	5021330002	CONTRACT AGMTS W FEDERAL AGENCIES	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
022600	5021330003	CONTRACT AGMTS W STATE INTERGOVT	
022600	5021330004	CONTRACT AGMTS W STATE INTERGOVT - BWA	
022000	5021340000	ENGINEERING & ARCHITECTURAL	Expenditures for services of architectural and engineering firms relative to the development and/or construction of a specific project when these services are not part of a permanent improvement project.
022300	5021350000	RESEARCH SRVY & APPRS	Expenditures for the purpose of planning or determining the feasibility of a specific project. Examples: Soil testing, land surveys, appraisals, planning consultants, etc.
027000	5021360000	STATE FED SUPERFUND - HAZARDOUS WASTE	**5021360000 - 5021360003:** Payments for Remedial Investigations/Feasibility Study (RI/FS) and Remedial Actions (R/A) on State superfund sites. Also, payment to US EPA for the State's share of response actions at sites within South Carolina which are listed on the Federal National Priority List (NPL). Also to include removal and disposal of waste oil, infectious and medical waste.
027000	5021360001	HAZARDOUS INFECTIOUS WASTE	
027000	5021360002	UNDERGROUND STORAGE TANKS AND SUPERB	
027000	5021360003	SUPERFUND RESPONSE - DMH	
021800	5021370000	NON-CAPITALIZABLE CONSTRUCTION	Expenditures related to non-SPIRS projects for construction of buildings and improvements and depreciable land improvements that do not exceed the State’s capitalization limit of $100,000.
024600	5021380000	SUBCONTRACT W ENTITIES-MATCH FDS	Expenditures on subcontracts with entities for matching funds on the specific project.
024700	5021390000	CONTRACTUAL AGMTS W SCHOOL DIST	Expenditures for contractual agreements with school districts.
020700	5021400000	EDUC TRNG-NON STATE	Expenditures for fees or honorariums for conducting workshops, or seminars and for educational consultants.
022800	5021410000	EDUC & TRNG-STATE	Expenditures for all expenses other than personal services incurred by a State agency for conducting a workshop or seminar for another State agency.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
029500	5021420000	TUITION ASSISTANCE	To record payments made for tuition assistance in accordance with guidelines established by the Budget and Control Board. The issue of taxability of the assistance to the employee must be determined by each agency. For plans that are not exempt from taxation, payments must be made directly to employees through the payroll system using this code. This code will also be used for payments made under exempt plans that would not be issued through the payroll system.
023200	5021430000	NON-ST EMPLOYEE TRAVEL	Expenditures for non state employees for transportation, mileage, lodging, meals when in overnight travel status, and other legal charges necessary in the performance of their services while under contract with the State. This code includes registration fees and travel paid to volunteer workers. Board, commission or committee members' travel should be charged to State Employee Travel, if eligible for per diem.
023700	5021440000	REPORTABLE MEALS-NON STATE EMPLOYEES	Expenditures for meals without overnight travel for non state employees and volunteers.
020800	5021450000	MOTORIZED VEHICLE SERVICES	**5021450000 - 5021450004:** 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.
020801	5021450001	MOTOR VEHICLE REPAIRS - COMMERCIAL	
020802	5021450002	MOTOR VEHICLE REPAIRS - WRECKED	
020800	5021450003	MOTORIZED VEHICLE SERVICES INTERNAL	
020800	5021450004	MOTORIZED VEHICLE CAR WASH SERVICES	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
023000	5021460000	GENERAL REPAIR	**5021460000 - 5021460001:** Expenditures for repair of buildings or equipment not otherwise classified in repair of office equipment, copying equipment repair, repair of motorized vehicles, and building renovations. When repairs are made, the cost of labor and materials will be charged to this code. Examples: Lab, microfilm/microfiche, printing, plumbing and electrical equipment, appliances, maintenance contracts not otherwise classified, roto-rooter, lawn mowers, maintenance on fire and burglar alarm systems, elevator inspections and maintenance.
023000	5021460001	GENERAL REPAIR - NON-IT PLAN EXPENDITURE	
020600	5021470000	HSHLD LNDRY GROUNDS MAINT & SEC SRVS	**5021470000 - 5021470001:** Expenditures for personal services necessary in the normal operation of a building or office for state use. Examples: Security, laundry, pest control, janitorial, uniform rental, carpet cleaning, grounds maintenance, etc.
020600	5021470001	HSHLD LNDRY GRDS MNT&SEC 25%LCL SH REF	
021200	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, pamphlet distribution, etc.
021900	5021490000	AUDIT ACCT FINANCE	Expenditures for services rendered by individuals or organizations qualified to perform such services as keeping and reporting of financial information. Approval of State Audi¬tor is required for payment. Examples: CPA's, PA's.
022200	5021500000	MANAGEMENT CONSULTANTS	**5021500000 - 5021500001:** Expenditures for administrative or organizational services rendered by individuals or firms qualified to perform management services. Use appropriate code. Examples: Consulting actuaries, etc.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
022200	5021500001	ACTUARIAL CONSULTANTS	
023400	5021510000	TESTING SERVICES	Expenditures for the development and field testing of tests and testing materials, scoring of tests, and analysis and reporting of test results. Includes proctor fees.
023600	5021520000	TEMPORARY SERVICES	Expenditures for temporary help on contract with professional personnel firms and the Budget and Control Board temporary services.
029800	5021530000	CATERED MEALS	Expenditures for coffee service and refreshments or meals provided at statewide meetings.
022500	5021540000	OTHER PROFESS SERVICES	**5021540000 - 5021540006:** To include all 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, etc.
022500	5021540001	PROFESS SERV - LANGUAGE INTERPRETERS	
022500	5021540002	PROFESS SERV -HEARING IMPAIRED INTERPR	
022500	5021540003	OTHER PROFESS SERV-SCHOOL BUS CLAIMS	
022500	5021540004	Other Prof Services 25% Local Share Refund	
022500	5021540005	PRF SRV-HMS EXP	
022500	5021540006	PROF SERVICES-COPYING SERVICES	
024800	5021550000	INSURANCE-ADMIN FEE	Expenditures for administrative services rendered by the Administrator of the State Health Insurance Plan in processing the State's health insurance claims.
025100	5021560000	FACTORY SERVICES	Expenditures for contracted services in the manufacturing process. Example: Quality control and manufacturing equipment maintenance.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
029000	5021570000	CONTRACTUAL SERVICES-LUMP SUM	**5021570000 - 5021570003:** Expenditures for contractual services not otherwise classified. Use appropriate code. Examples: News clipping services, keys, recharging fire extinguishers, copyrights, royalties, post office handling charges, damaged property deductibles, replacement of damaged property, non-hazardous waste removal, recycling of equipment, etc.
022900	5021580000	RECOVERY AUDIT SERVICES	
029900	5024990000	OTHER CONTRACT SERVICES	
029900	5024990001	OTHER CONTRACTUAL SERV-NON-IT PLAN REL	
029900	5024990002	OTHER CONTRACTUAL SERV-KEY SERVICE	
029900	5024990003	OTHER CONTRACTUAL SERV-FIRE EXT SERVICE	
029900	5024990004	HIGHWAY MAINTENANCE CONTRACTS	Expenditures for contracted services in the highway maintenance process. Specifically to be used by DOT.
029900	5024990005	HIGHWAY RETREATMENT CONTRACTS	Expenditures for contracted services in the highway retreatment/renewal process. Specifically to be used by DOT.
029900	5024990006	MISCELLANEOUS CONTRACTUAL SERVICES	Expenditures for miscellaneous contractual services not otherwise classified.
030000	**NOT NECESSARY**	**SUPPLIES AND MATERIALS**	To include all expenditures for articles or substances which have specific uses and when applied to their respective uses are subject to such changes that will consume them or render them unfit for continuous and permanent use. Transportation charges and use tax paid on supplies are a part of the cost of supplies and will be charged and classified as such. Single items over $1,000 but not over $5,000 will be charged to non-capitalizable equipment except for stage properties. Single items over $5,000 will be charged to capitalizable equipment except for stage properties.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
030100	5030010000	OFFICE SUPPLIES	**5030010000 - 5030010009:** Expendable items necessary for the proper operation of an office. Use appropriate code. Examples: Non printed stationery, pencils, pens, typewriter ribbons, typewriter elements, staples, rubber stamps, subscriptions and publica¬tions not kept on a permanent basis, telephones, postage chips, etc.
030101	5030010001	OFFICE SUPP - NEWS	
030101	5030010002	OFFICE SUPPLIES - MINOR OFFICE EQUIPMENT	
030100	5030010003	OFFICE SUPP & EQUIPMENT-NON-IT PLAN REL	
030100	5030010004	SUBSCRIPTIONS	
030100	5030010005	CONTROLLABLE OFFICE SUPPLIES	
030100	5030010006	OFFICE SUPPLIES - TELEPHONES	
030100	5030010007	OFFICE SUPPLIES PRINTED FORMS	
030100	5030010008	ENGINEERING	
030100	5030010009	OFFICE MACHINE REPAIR PARTS	
030300	5030020000	COPYING EQUIPMENT SUPPLIES	**5030020000 - 5030020002:** Expenditures for consumable items used in the regular operation of photocopying or Fax machines. Use appropriate code. Examples: Paper, developer, toner, copy meters or auditrons, charges for photocopies made on non-agency machines, etc.
030300	5030020001	PHOTOCOPY SUPPLIES	
030300	5030020002	PHOTOCOPY MINOR EQUIPMENT	
030900	5030030000	PRINTING	**5030030000 - 5030030001:** Expenditures for consumable articles of a printed nature. Use appropriate code. Examples: Paper, ink, masters, and printing, multigraphing or mimeographing of forms, records, envelopes, stationery, business cards, etc.
030900	5030030001	PRINTING COMMERCIAL - CONSUMABLE ARTICLE	
031000	5030040000	MICROFILM FILE FICHE SUPPLIES	Expenditures for consumable items related to the operation of a microfilm, microfile, or microfiche machine. Examples: Microfilm, microfiche, microfile, bulbs and toner, paper and lenses and reader printer, etc.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
031100	5030050000	PHOTOGRAPHIC AUDIO-VISUAL SUPPLIES	Expenditures for items used in making or processing of still or motion pictures. Examples: Film, flashbulbs, chemicals, photographic paper, chemicals to clean film, slides, tapes, splicing tape, inexpensive cameras, camcorders, tripods, projectors, digital cameras, etc.
030400	5030060000	DATA PROCESS SUPPLIES	**5030060000 - 5030060002:** Expenditures for articles used in the operation of data processing equipment. This category is not to include ordinary office supplies even though used in the data processing area. Use appropriate code. Examples: Continuous forms, printer ribbons, magnetic tapes, disk packs, etc.
030400	5030060001	DATA PROC SUPPLIES - MINOR EQUIPMENT	
030400	5030060002	DATA PROCESSING SUPPLIES - SOFTWARE	
031500	5030070000	POSTAGE	**5030070000 - 5030070003:** Expenditures for postage stamps, postal cards, printed stamped envelopes, bulk permits, bulk mailing charges, presorting mail (postage), etc.
031500	5030070001	POSTAGE - DETAIL A	
031502	5030070002	POSTAGE - DETAIL B	
031500	5030070003	POSTAGE - SESSION	
032800	5030080000	TV/RADIO/ENG MAINT SUPPLIES	Expenditures for supplies used in the repair or maintenance of television/radio equipment. Examples: Radio or television tubes, transistors, television antennas, converters, etc.
033500	5030090000	COMMUNICATION SUPPLIES	Expenditures for purchase of communication supplies, cellular telephones and chargers, adapters, microphones, speakers and BlackBerry phones

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
030600	5031010000	HSHLD LNDRY GROUND MAINT & JANTL SUPPLY	**5031010000 - 5031010003:** Expenditures for consumable household, laundry, grounds maintenance, janitorial and security supplies. Examples: Various linens, kitchen utensils, small appliances, cleaning compounds, polishes, disinfectants, brooms, mops, paper towels, disposable cups, vacuum cleaner bags, kerosene heaters, fuel cans, weed eaters, clean air machines, and smoke detectors.
030603	5031010001	HSHLD LNDRY GRD MAINT SUPP - CLIENT FURN	
030600	5031010002	PEST CONTROL SUPPLIES	
030600	5031010003	KITCHEN UTENSILS	
031700	5031020000	BUILDING MATERIALS	**5031020000 - 5031020002:** Expenditures for materials for the purpose of building, constructing, or renovating agency property, whether owned or leased. To be distinguished from building renovations in that this is for the supplies purchased when the labor is in house. To be distinguished from capital outlay in that this is for sup¬plies not of a major nature. Examples: Blueprints, lumber, mortar, concrete blocks, paint, draperies, sinks, toilets, etc.
031700	5031020001	BUILDING,CONSTRUCTION, AND RENOV- NON-IT	
031700	5031020002	BUILDING,CONST AND RENOV- IT-PLAN	
032100	5031030000	MAINTENANCE SUPPLIES, PARTS, PAINT	**5031030000 - 5031030011:** Expenditures for inexpensive supplies used in the repair or maintenance of structures, grounds, and equipment. Examples: Light bulbs, projector lamps, flashlight batteries, screws, nuts and bolts, furnace filters, caulking compound, insecticides, poisons, fire extinguishers, paint for repairs, welding supplies, maintenance hand tools, such as hammers, pliers, screwdrivers, etc.
032100	5031030001	MAINTENANCE SUPPLIES - LOCKS	
032100	5031030002	MAINTENANCE SUPPLIES - PEST CONTROL	
032100	5031030003	MAINTENANCE SUPP - DUE TO INMATE ABUSE	
032100	5031030004	MAINTENANCE SUPPLIES - SPRINKLERS	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
032100	5031030005	MAINTENANCE SUPPLIES - FENCING	
032100	5031030006	MAINTENANCE SUPPLIES - MINOR EQ	
032100	5031030007	MAINTENANCE SUPPLIES - WASHER/DRYER	
032100	5031030008	WELDING SUPPLIES	
032100	5031030009	SMALL TOOLS & EQUIPMENT	
032100	5031030010	ACETYLENE & OXYGEN SUPPLIES	
032100	5031030011	MISCELLANEOUS SUPPLIES	
030800	5031510000	MOTOR VEHICLE SUPPLIES	**5031510000 - 5031510012:** Expenditures for commodities and inexpensive articles when purchased for use in motorized vehicles which are owned, leased, or rented by the State. This code is to include items mainly for the purpose of ordinary maintenance. Examples: Batteries, tires, spark plugs, parts for fireline plows, automobile registration and license fees, titles, etc.
030801	5031510001	MTR VEH SUPP-NON STATE VEH	
030802	5031510002	MTR VEH SUPP-INVENTORY PARTS	
030803	5031510003	MTR VEH SUPP-WORK ORDER PARTS	
030804	5031510004	MTR VEH SUPP-OTHER SUPPLIES	
030805	5031510005	MTR VEH SUPP-TIRES & BATTERIES	
030805	5031510006	MTR VEH TAGS TITLES AND REGISTRATIONS	
030805	5031510007	REGISTRATION/TAG/TITLES	
030805	5031510008	GREASE AND TRANSMISSION OIL	
030805	5031510009	ANTI FREEZE/WASHING/WAXING SUPPLIES	
030805	5031510010	TIRES & TUBES	
030805	5031510011	AUTO BATTERIES	
030805	5031510012	TIRE CHAINS	
031400	5031520000	SCHOOL BUS & SUPPORT VEHICLE PARTS	Expenditures for commodities and inexpensive articles purchased for use in school buses or school bus support vehicles. This code is to include items mainly for the purpose of ordinary maintenance. Examples: Batteries, tires, spark plugs, automobile registrations and license fees.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
240100	5031530000	GASOLINE	**5031530000 - 5031530001:** Expenditures for gasoline supplies purchased to operate motor vehicles and equipment. Example: Cars, trucks, boats, tractors, compressors.
240100	5031530001	ETHANOL	
240300	5031540000	GASOLINE-SCHOOL BUSES	Expenditures for gasoline supplies purchased to operate school buses.
240900	5031550000	MOTOR OIL	Expenditures for motor oil and lubricants purchased to operate motor vehicles and equipment.
241100	5031560000	PROPANE-TRANSPORTATION	Expenditures for propane (LPG) and compressed natural gasoline supplies purchased to operate motor vehicles and equipment.
241300	5031570000	DIESEL FUEL-TRANSPORTATION	Expenditures for diesel fuel purchased to operate diesel engines in motor vehicles and equipment.
240500	5031580000	ALCOHOL	Expenditures for alcohol supplies purchased to operate motor vehicles and equipment. Example: Cars, trucks, tractors.
240700	5031590000	GASOHOL	Expenditures for fuel composed of gasoline and alcohol to operate motor vehicles and equipment.
241500	5031600000	AVIATION FUEL-JET	Expenditures for aviation fuel purchased to operate jet aircraft.
241700	5031610000	AVIATION GASOLINE	Expenditures for aviation fuel purchased to operate propeller aircraft.
248000	5031620000	TRANSPORT-COMMUT MILEAGE REIMB	Commuting mileage reimbursement for the use of vehicles that are owned by the agency.
034500	5032010000	HIGHWAY MAINTENANCE SUPPLIES	**5032010000 - 5032010027:** Expenditures for materials for the purpose of maintaining existing highways. The labor will be furnished by agency employees.xamples: Asphalt, aggregate, pre cast bridges.
034500	5032010001	MATERIAL PITS	
034500	5032010002	AGGREGATE	
034500	5032010003	ASPHALT	
034500	5032010004	EXOXY PATCHING COMPOUND	
034500	5032010005	STRUCTURAL STEEL	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
034500	5032010006	FLAT IRON/STEEL BARS/SHEETS/ANGLE IRON	
034500	5032010007	CONCRETE OR CEMENT	
034500	5032010008	CULVERT PIPE	
034500	5032010009	BRICK OR CEMENT BLOCKS	
034500	5032010010	BRIDGE ENDS/CONCRETE	
034500	5032010011	PRECAST CONCRETE BRIDGE	
034500	5032010012	CASTINGS/GRATES/MANHOLE COVERS	
034500	5032010013	CALCIUM & SODIUM CHLORIDE	
034500	5032010014	GUARD RAILS/ENDS/BOLTS/ACCESSORIES	
034500	5032010015	TRAFFIC PAINTS & ADDITIVES	
034500	5032010016	SIGNS & MARKERS	
034500	5032010017	SIGNALS	
034500	5032010018	PAINT ADDITIVE PRESERVATIVE-NOT TRAFFIC	
034500	5032010019	CRASH ATTENUATORS	
034500	5032010020	SIGNS & MARKERS - LOGO	
034500	5032010021	GUY CABLES & ELECTRICAL WIRE	
034500	5032010022	BOLT/WASHER/FASTENER/GALVANIZED NUT BOLT	
034500	5032010023	MISC ELECTRIC EQUIPMENT & COMPONENTS	
034500	5032010024	DRAWBRIDGE PARTS & ACCESSORIES	
034500	5032010025	LUMBER	
034500	5032010026	STAKES	
034500	5032010027	FERTILIZER/SEED/HERBICIDE	
030500	5032410000	MED SCIENT & LAB SUPPLIES	**5032410000 - 5032410008:** Expenditures for articles of consumable supplies used for medical, surgical, pharmaceutical or laboratory purposes. Examples: Drugs, chemicals, x ray film, experimental laboratory animals, bandages, dressings, food for laboratory animals, masks, laboratory trays, and glass items highly susceptible to breakage such as test tubes, beakers, bottles, etc.
030530	5032410001	MED SCIENT & LAB SUPPLIES - PRESC DRUGS	
030540	5032410002	MED SCIENT & LAB SUPPLIES - OTC DRUGS	
030500	5032410003	MED SCIENT & LAB PRESCRIPTION DRUGS	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
030500	5032410004	MED SCIENT & LAB NON-PRESCRIPTION DRUGS	
030500	5032410005	MED SURGICAL & OPTICAL SUPPLIES	
030500	5032410006	DENTAL SUPPLIES	
030500	5032410007	MED SCIENT & LAB MINOR EQUIPMENT	
030500	5032410008	X-RAY SUPPLIES	
032200	5032420000	TESTING MATERIAL FOR LABS	Expenditures for commodities purchased for quality control testing for the benefit of the consumer. These items are tested for spoilage, weights, measures, allowable percentages, etc. Examples: Meats, dairy products, packaged food products, etc.
033200	5032430000	CLIENT PATIENT INMATE HYGIENIC SUPPLIES	Expenditures for hygienic supplies for agency clientele. Examples: Soap, shampoo, toothpaste, deodorant.
033100	5032440000	INDIGENT PSYCHOTROPHIC MEDICATIONS	Expenditures for psychotropic medications that are dispensed to indigent patients from the pharmacy at Department of Mental Health.
030700	5032810000	EDUCATIONAL SUPPLIES	**5032810000 - 5032810003:** Expenditures for supplies of an educational or recreational purpose used in schools, parks, playgrounds, or other educational or recreation centers.
030700	5032810001	EDUCATIONAL SUPPLIES - BOOKS	
030700	5032810002	EDUCATIONAL SUPPLIES - TEACHING AIDS	
030700	5032810003	EDUCATIONAL SUPPLIES - FILMS	
031300	5032820000	INSTRUCTIONAL MATERIALS	Expenditures for textbooks and materials used in the operation of the free textbook and instructional materials program.
033400	5032830000	TESTING SUPPLIES	Expenditures for purchase of test booklets, test manuals, answer sheets, and other test materials for use in testing programs.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
032700	5032910000	MUNITIONS TARGETS LAW ENF SUPPLIES	**5032910000 - 5032910005:** Expenditures for fixed metallic and/or semi-metallic loaded ammunition, supplies to "load" previously fired cartridge cases, ammunition used for tests, ammunition components used in assembly of ammunition; targets, target centers, and target repair items, tear gas munitions, firearm cleaning and preservation supplies, firearm clips, magazines, belts, and other feeding devices and related firearm supplies, handcuffs, holsters, badges and cases, microphones and cameras used in law enforcement vehicles, etc.
032700	5032910001	MUNITIONS TARGETS LAW ENF WPN AMMO	
032700	5032910002	MUNITIONS TARGETS LAW ENF CHEMICAL MUNIT	
032700	5032910003	MUNITIONS TARGETS LAW ENF SUPP TARGET	
032700	5032910004	MUNITIONS TARGETS LAW ENF SECURITYSUPP	
032700	5032910005	MUNITIONS TARGETS LAW ENF SUPPLIES DOGS	
031800	5033010000	FOOD SUPPLIES	**5033010000 - 5033010003:** Expenditures for food items for institutional use.
031801	5033010001	FOOD SUPPLIES - MILK	
031800	5033010002	JCO MEALS	
031800	5033010003	SALE OF MEALS - INTERAGENCY	
031900	5033020000	FEED & VETERIN SUPPLIES	Expenditures for food and supplies used in the care and treatment of animals. Examples: Stud fees, kennel registrations, serum, feed (food).
031200	5033030000	PROMOTIONAL SUPPLIES	Expenditures for supplies used to promote various agency projects and/or support of volunteer workers. Examples: Bowls, key rings, maps, trophies, plaques, door prizes, coupons, certificates. May include livestock presented as a prize.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
031600	5033040000	AGRI-MARINE-FRSTRY SUPPLIES	**5033040000 - 5033040004:** Expenditures for consumable supplies for farm, forestry, garden, greenhouse or marine use. Examples: seed, seedlings, fertilizer, soil food, loam, garden hose, paddles, compasses, life jackets, waders, fishing supplies, hand tools for use in categories above and parts needed for fire suppression, etc.
031600	5033040001	AGRI-MARINE-FRSTRY SUPPLIES - SEED	
031600	5033040002	AGRI-MARINE-FRSTRY SUPPLIES - FERTILIZER	
031600	5033040003	AGRI-MARINE-FRSTRY SUPPLIES - LIVESTOCK	
031600	5033040004	AGRI-MARINE-FRSTRY SUPPLIES - MINOR EQUIP	
032300	5033050000	CLOTHING SUPPLIES	**5033050000 - 5033050004:** Expenditures for necessary clothing or wearing apparel for state employees used in the performance of their duties. Also to include wearing apparel purchased for clients not associated with case services.
032300	5033050001	CLOTHING - INMATE	
032300	5033050002	CLOTHING - OFFICER	
032300	5033050003	PRESCRIPTION SAFETY GLASSES	
032300	5033050004	SAFETY BOOTS	
032400	5033060000	STAGE PROPERTIES	Expenditures for supplies and equipment used on stage in television, radio, and theater productions. This code is also to include supplies and equipment when used to construct or maintain stage sets, scenery, or props.
032500	5033070000	ART SUPPLIES	Expenditures for supplies used in art workshops and/or performances such as crayons, inks, tape fabric, drawing paper, paint, lumber, clay, glazes, stage makeup, and matting material for art work.
032600	5033080000	EXHIBIT & COLLECT SUPPLIES	Expenditures for supplies used to construct or maintain exhibits or displays.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
034600	5033090000	EMPLOYEE RECOGNITION AWARDS	Expenditures for employee plaques, certificates and other events, including meals and similar types of recognition to reward innovations or improvements or as part of employee development programs.
290100	5033100000	EMPLOYEE SUGGESTION AWARD	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.)**
035500	5033110000	PURCHASING CARD EXPENDITURES	Expenditures for supplies purchased using the State issued corporate purchasing card. Purchases are subject to the limitations established by the agency for individual cardholders. Receipts for individual purchases must be kept on file with the agency.
034000	5033120000	REVENUE TAX STAMPS	Expenditures for special revenue tax stamps purchased by the Department of Revenue and Taxation for resale to dealers and operators.
035100	5033130000	FACTORY SUPPLIES	**5033130000 - 5033130002:** Expendable items necessary for proper operation in the manufacturing process. Examples: Special dyes, machinery supplies and manufacturing supplies.
035100	5033130001	MANUFACTURING SUPPLIES	
035100	5033130002	MACHINERY SUPPLIES	
035200	5033140000	DRIVERS LICENSE & LICENSE PLATE SUPPLIES	Expenditures for items used in processing or making of drivers' licenses and license plates.
090100	5033150000	PUR RESALE-CONSUMER GDS	**5033150000 - 5033150002:** To identify consumer goods which are purchased for resale and which require no further processing. This group is to include stock for canteens, snack bars, and other operations for profit.
090100	5033150001	PUR RESALE-CONS GDS-COTTON MILL	
090100	5033150002	PUR RESALE-CONSUMER GDS-CAFÉ	
090200	5033160000	PUR RESALE-RAW MATERIALS	**5033160000 - 5033160002:** This code is to include all items which are purchased for resale but which require further processing before being offered to the consumer.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
090200	5033160001	PUR RESALE-RAW MATERIALS-COTTON MILL	
090200	5033160002	PUR RESALE-RAW MATERIALS-CAFÉ	
230100	5033170000	WOOD	Expenditures for wood supplies purchased for heating and other purposes.
230900	5033180000	FUEL OIL & KEROSENE	Expenditures for all grades of fuel oil and kerosene purchased for combustion in furnaces and boilers and for related uses.
231100	5033190000	PROPANE-HEATING OTHER	Expenditures for propane supplies purchased for heating and other non transportation uses.
039000	5033200000	SUPPLIES-LUMP SUM	Used by colleges and universities to draw down appropriations for supplies.
039900	5033990000	OTHER SUPPLIES	**5033990000 - 5033990002:** Expenditures for supplies not otherwise classified. Examples: State service pins, gatorade, etc.
039900	5033990001	PASTORAL SUPPLIES	
039900	5033990002	SHIPPING SUPPLIES	
039900	5034010000	INVENTORY- COST OF GOODS SOLD	**5034010000-5039990000:** Expenditures for Inventory related supplies
039900	5034020000	INVENTORY- PHYSICAL INV ADJUSTMENT	
039900	5034020003	INVENTORY- PROCUREMENT	
039900	5034030000	INVENTORY- MATERIAL REEVALUATION	
039900	5034040000	INVENTORY - SCRAPPING	
039900	5034050000	INVENTORY - SMALL PRICE DIFFERENCES	
039900	5034060000	INVENTORY - CONSUMPTION	
039900	5034070000	INVENTORY - NET CHANGE	
039900	5034080000	INVENTORY - TRANSFER PRICES DIFFERENCES	
N/A	5034090000	INVENTORY - OFFSET FOR FREE AND DONATED	
N/A	5039990000	WORK IN PROCESS (INVENTORY RELATED)	
N/A	5039999991	SUPPLIES DIR ACT ALLOC NON BUDGET	**5039999991-5039999992:** Not currently used in SCEIS; expenditures for supplies that can be directly allocated to entities/programs, whether budgeted or unbudgeted
N/A	5039999992	SUPPLIES DIR ACT ALLOC BUDGET	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
N/A	5039999993	SUPPLIES ASSESSMENT NON BUDGET	**5039999993-5039999994:** Not currently used in SCEIS; expenditures for supplies that can be assessed to other entities, whether budgeted or unbudgeted
N/A	5039999994	SUPPLIES ASSESSMENT BUDGET	
040000	**NOT NECESSARY**	**FIXED CHARGES AND CONTRIBUTIONS**	All expenditures for fixed charges against the State and gifts or contributions made by the State.
040100	5040010000	RENT-OFFICE EQUIP	**5040010000 - 5040010001:** Expenditures for the use or right of possession of equipment necessary for the proper operation of an office. Examples: Typewriters, calculators, postage meters, telephones, pagers, etc.
040100	5040010001	RENT OFFICE EQUIP- NON-IT PLAN RELATED	
040300	5040020000	RENT-COPYING EQUIPMENT	**5040020000 - 5040020001:** Expenditures for the use and right of possession of all photocopying equipment which is for a specific time and leased under the 1995 contract. To include all photocopying equipment attached to any mainframe copier leased under the 1995 contract. This is to include charges for installation and removal of equipment. Examples: Mainframe copier, collators, sorters, stitchers, fax machines, and additional optional items.
040300	5040020001	RENTAL-HIGH SPEED DUPLICATING EQPT	
040400	5040030000	RENT-DATA PROC EQUIPMENT	Expenditures for the use or right of possession of all data processing equipment where the use or possession is for a specified time. Also to include maintenance when charged as a part of the base rental cost. Data processing equipment shall include all computers and peripheral equipment, terminals, and leased line charges, unit record equipment, software, and all input devices preparing punch cards, punch paper tapes, magnetic tapes, etc.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
040500	5040040000	RENT-MED SCI LAB EQUIP	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.
040800	5040050000	RENTAL-CONTINGENT RENTAL PAYMENTS	Contingent rentals are the increases or decreases in lease payments that result from changes occurring subsequent to the inception of the lease in factors (other than the passage of time) on which lease payments are based. Examples: Copier leases under the 1999 contract, copy overages under the 1995 contract, rental payments that depend on some factor directly related to the use of the leased property, such as machine hours or mileage. This code is for contingent rental payments only. Copiers leased under the 1999 contract are contingent rentals. Only copier overages under the 1995 contract are contingent rentals. Monthly minimum lease payments under the 1995 contract are charged to Rent-Copying Equipment.
041300	5040060000	RENT-NON ST OWNED R PROP	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.
041500	5040070000	RENT-ST OWNED R PROPERTY	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.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
041600	5040490000	RENT-OTHER	**5040490000 - 5040490007:** Expenditures for rental not otherwise classified. 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, microfilm/microfiche machines, alarm systems, boats, diving equipment, mini warehouses, leasing of cars, trucks, vans, leasing propane tanks, modular offices, airspace, etc.
041600	5040490001	RENT-OTHER- NON-IT PLAN RELATED	
041600	5040490002	RENT-OTHER- MTG ROOMS & VIDEO EQPT	
041600	5040490003	RENT-OTHER- POST OFFICE BOX	
041600	5040490004	RENT-OTHER- ACETELYNE, OXY, ETC TANKS	
041600	5040490005	RENT-OTHER- HVY EQUIP	
041600	5040490006	RENT-OTHER- RESEARCH VESSELS	
041600	5040490007	RENT-OTHER MOTOR POOL	
041800	5040510000	INSURANCE-STATE	**5040510000 - 5040510004:** Expenditures for insurance on State property or for the premium on fidelity bonds covering State officials and employees. To include tort liability insurance. This pertains to insurance offered by a State agency. This also includes Workers' Compensation claims paid for Vocational Rehabilitation clients and prepaid legal fees to the Insurance Reserve Fund.
041800	5040510001	INSURANCE - STATE - NON-IT PLAN RELATED	
041800	5040510002	INSURANCE - STATE - MOTOR VEHICLE	
041800	5040510003	INSURANCE - STATE - REAL PROPERTY	
041800	5040510004	INSURANCE - STATE - MED HOSPITAL LIAB	
041900	5040520000	INSURANCE-NON STATE	**5040520000 - 5040520001:** Expenditures for insurance on State property or for the premium on fidelity bonds covering State officials and employees. To include premium on tort liability insurance. Includes Blue Cross/Blue Shield premium for blind operators of Blind Commission vending locations.
041900	5040520001	IRF-REINSURANCE	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
042500	5040530000	INSURANCE-GROUP PLAN	**5040530000 - 5040530003:** Payments of insurance premium to carriers for the state group health and life insurance plan from contributions by employees, employer, and retired employees.
042594	5040530001	INSURANCE - GRP PLAN - EMPLOYEE	
042595	5040530002	INSURANCE - GRP PLAN - EMPLOYER	
042596	5040530003	INSURANCE - GRP PLAN - RETIREE	
042000	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. Requires line item appropriation in the budget.
041700	5041010000	DUES & MEMBERSHIP FEES	To include all payments of membership and dues to professional societies and organizations which are necessary to accomplish the agency's mission.
043500	5041020000	FEES AND FINES	**5041020000 - 5041020004:** To include notary fees, recording fees and exhibit fees, driver record fees, SLED check fees and fines assessed on state agencies such as OSHA violations, boat registrations, death and birth certificates, DHEC annual permit fees, replacement of lost or damaged pagers, restocking and specification fees, criminal record checks, etc.
043500	5041020001	FEES AND FINES - BACKGROUND CHECKS	
043500	5041020002	FEES AND FINES - C N A	
043500	5041020003	FEES AND FINES - PENALTY	
043500	5041020004	FEES AND FINES - LICENSING	
270100	5041310000	STIPENDS	**5041310000 - 5041319999:** To include all expenditures for stipends.
270100	5041310001	CLIENT STIPEND-ERS	
270100	5041310002	CLIENT STIPEND-BLIND	
270100	5041310003	CLIENT STIPEND-GOV'T	
270100	5041310004	CLIENT STIPEND-OTHER	
270100	5041310005	CLIENT STIPEND WHOLD - EMPLOYER SHARE	
270100	5041319999	CLIENT STIPENDS (STATISTICAL VR ONLY)	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
042100	5041610000	EXPENSE ALLOWANCE	Expenditures for the monthly expense allowance. Examples: Expense allowance for members of the General Assembly. Expense allowance for solicitor or judge. Expense allowance for committee chairman.
042300	5041620000	UNIFORM MAINTENANCE ALLOWANCE	Expenditures for uniform allowance paid to state employees.
042700	5041630000	IN-DISTRICT EXPENSE	Expenditures for the $1,000.00 per month allowance for in district expenses for members of the General Assembly.
062300	5041810000	CAP LEASE EXE COSTS-EQUIP	Use this code to pay executory costs such as insurance, maintenance and taxes. This code should be used to pay any other charges which are not principal and interest on capital lease or installment purchases agreements.
062400	5041820000	CAP LEASE PRINCIPAL PAY-EQUIP	Use this code to pay non state parties for the use or right of possession of equipment under capital leases or installment purchases. Do not use this code to pay another State agency. Use this code for principal payments only-not for interest payments, executory costs, or payments on operating leases. See the State Treasurer's Office Lease Reporting Package for definitions of capital and operating lease. Before you use 5041820000, the Comptroller General's Office must have a copy of the amortization schedule on file. Use GLA 5080030000, not 5041820000, for principal payments on obligations under the State Treasurer’s Office Master Lease Program.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
062500	5041830000	CAP LEASE INTEREST PAY-EQUIP	Use this code to pay interest to non State parties on capital leases or installment purchases of equipment. See the State Treasurer's Office Lease Reporting Package for the definition of a capital lease. Do not use this code for payments to other State agencies or for executory costs. Use GLA 5080150000, not 5041830000, for interest payments on obligations under the State Treasurer's Office Master Lease Program.
042900	5041840000	CAP LEASE PRINCIPAL PAY-LAND & BLDG	Use this code to pay non State parties for the use of real property under capital leases. Do no use this code 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.
043000	5041850000	CAP LEASE INTEREST PAY-LAND & BLDG	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 code for payments to other State agencies or for executory costs.
049000	5042010000	FIXED CHARGES-LUMP SUM	Used by colleges and universities to draw down appropriations for fixed charges.
049900	5042990000	OTHER FIXED CHARGES	**5042990000 - 5042990001:** Expenditures for fixed charges not otherwise classified.
049900	5042990001	USED OIL COLLECTION CENTER REBATE	
050000	**NOT NECESSARY**	**TRAVEL**	All expenditures by State employees for transportation, mileage, lodging, meals, and other legal charges necessary to the Travel directed. Fares of common carriers such as: Airplanes, Railroads, Buses, Auto Rental, or other chartered transportation service should be charged to travel when charges are paid directly by the State or directly by the employee.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
050100	5050010000	IN STATE-MEALS (NON-REPORTABLE)	Expenditures for meals incurred while traveling overnight on official business of the State within the State.
050100	5050010001	TRAINING # IN-STATE MEALS	Expenditures for meals incurred while traveling overnight on official business of the State within the State.
050200	5050020000	IN STATE-LODGING	Expenditures for lodging expenses incurred while traveling on official business of the State within the State.
050200	5050020001	TRAINING # IN-STATE LODGING	Expenditures for lodging expenses incurred while traveling on official business of the State within the State.
050300	5050030000	IN STATE-AIR TRANS	**5050030000 - 5050031000:** Expenditures for air transportation expenses incurred while traveling on official business of the State within the State.
050300	5050031000	HR - IN STATE-AIR TRANSPORTATION	
050400	5050040000	IN STATE-AUTO MILEAGE	**5050040000 - 50500410000:** Expenditures paid as reimbursement for private car mileage incurred while traveling on official business of the State within the State.
050400	5050040001	IN STATE-AUTO MILEAGE REDUCED	
050400	5050040003	IN STATE-AUTO MILEAGE - SESSION	
050400	5050041000	HR - IN STATE-AUTO MILEAGE	
050500	5050050000	IN STATE-OTHER TRANS	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.
050600	5050060000	IN STATE-MISC TR EXP	Expenditures for all other cost incurred while traveling on official business of the State within the State. Examples: Parking, Telephone, etc.
050700	5050070000	IN STATE-REGISTRATION FEES	Fees to attend conferences, teleconferences, workshops or seminars for employee training held within the State on a per person basis.
050700	5050070001	TRAINING # IN-STATE REGISTRATION FEES	Fees to attend conferences, teleconferences, workshops or seminars for employee training held within the State on a per person basis.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
050800	5050080000	IN STATE-SUBSISTENCE ALLOWANCE	Payment of a set subsistence monetary allowance provided by the State for certain State officials, while traveling within the State. Examples: Public Service Commissioners, Employment Security Commis¬sioners, members of the General Assembly, Workers' Compensation Commissioners, fruit and vegetable inspectors.
050800	5050080001	IN STATE-SUBSISTENCE ALLOWANCE - SESSION	Payment of a set subsistence monetary allowance provided by the State for certain State officials, while traveling within the State.
051100	5050510000	OUT STATE-MEALS (NON-REPORTABLE)	Expenditures for meal expenses incurred while traveling overnight on official business of the State of South Carolina within the United States.
051200	5050520000	OUT 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.
051300	5050530000	OUT STATE-AIR TRANS	**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.
051300	5050531000	HR - OUT STATE-AIR TRANSPORTATION	
051400	5050540000	OUT 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.
051400	5050540001	OUT STATE-AUTO MILEAGE REDUCED	
051400	5050541000	HR - OUT STATE-AUTO MILEAGE	
051500	5050550000	OUT STATE-OTHER TRANS	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 within the United States. Examples: Railroad, bus, vendor rental car, taxi, etc.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
051500	5050550001	TRAINING-OUT OF STATE OTHER TRANSP-OTHER	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 within the United States. Examples: Railroad, bus, vendor rental car, taxi, etc.
051600	5050560000	OUT STATE-MISC TR 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.
051700	5050570000	OUT STATE-REGISTRATION FEES	Fees to attend conferences, teleconferences, workshops or seminars for employee training held outside of the State of South Carolina within the United States on a per person basis.
051700	5050570001	TRAINING#OUT-OF-STATE REGISTRATION FEES	Fees to attend conferences, teleconferences, workshops or seminars for employee training held outside of the State of South Carolina within the United States on a per person basis.
051800	5050580000	OUT 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: Members of the Workers' Compensation Commission.
052100	5051010000	FOREIGN TRAVEL-MEALS	Expenditures for meal expenses incurred while traveling on official business of the State outside of the continental limits of the United States.
052200	5051020000	FOREIGN TRAVEL-LODGING	Expenditures for lodging expenses incurred while traveling on official business of the State outside the continental limits of the United States.
052300	5051030000	FOREIGN TRAVEL-AIR TRANS	**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.
052300	5051031000	HR - FOREIGN TRAVEL-AIR TRANS	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
052400	5051040000	FOREIGN TRAVEL-AUTO MILEAGE	**5051040000 - 5051041000:** Expenditures paid as reimbursement for private car mileage incurred while traveling on official business of the State outside of the continental limits of the United States.
052400	5051041000	HR - FOREIGN TRAVEL-AUTO MILEAGE	
052500	5051050000	FOREIGN TRAVEL-OTHER TRANS	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.
052600	5051060000	FOREIGN TRAVEL-MISC TR 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.
052700	5051070000	FOREIGN TRAVEL-REGISTRATION FEES	Fees to attend conferences, teleconferences, workshops or seminars for employee training held outside of the continental limits of the United States.
052800	5051080000	FOREIGN TRAVEL-SUBSISTENCE ALLOW	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.
050900	5051510000	REPORTABLE SUBSISTENCE	Reportable subsistence allowance as defined by Internal Revenue Service guidelines. **(Non state employees only.)**
052000	5051520000	REPORTABLE MEALS	Expenditures for meals incurred while traveling on official business of the state on single calendar day trips.
054000	5051530000	MOVING EXPENSES	Expenditures to reimburse employees for the cost of moving personal and household effects as provided by law.
055000	5051540000	LEASED CAR-STATE OWNED	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.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
056000	5051550000	AGENCY HEAD BUSINESS EXPENSE	Expenditures paid for business expenses of agency heads while performing their official duties. Receipts and documentation of the time, place, and purpose of the expenses involved will be required when requesting reimbursement.
058000	5051560000	TRAV-COMMUTING MILEAGE REIMB	Commuting mileage reimbursement for the use of vehicles that are leased from the Budget and Control Board, Division of Operations.
059000	5051570000	TRAVEL-LUMP SUM	Used by colleges and universities to draw down appropriations for travel.
059800	5051990000	OTHER TRAVEL	To be used only by the Technical and Comprehensive Education Board when reimbursing area Tech Centers for travel expenses related to federal grants.
059900	5052010000	TRAVEL ADVANCE	Expenditures for all approved Travel Advances.
Only SAP	5060101000	Dep Exp - Land (MA)	**5060101000-5060299000:** To record the non-cash expenditures associated with the depreciation of an asset(s)
Only SAP	5060102000	Dep Exp - Land Improv N-Depreciable (MA)	
Only SAP	5060103000	Dep Exp - Land Improvements Deprec (MA)	
Only SAP	5060104000	Dep Exp - Infrastructure (MA)	
Only SAP	5060105000	Dep Exp - Buildings (MA)	
Only SAP	5060106000	Dep Exp - Building Improvements (MA)	
Only SAP	5060107000	Dep Exp - Leasehold Improvements (MA)	
Only SAP	5060108000	Dep Exp - Utility Plant (MA)	
Only SAP	5060109000	Dep Exp - Asset under Constr (CIP) (MA)	
Only SAP	5060110000	Dep Exp - Vehicles & Transportation (MA)	
Only SAP	5060110500	DEP EXPN - LAW ENFORCEMENT VEHICLES (MA)	
Only SAP	5060111000	Dep Exp - Buses (MA)	
Only SAP	5060112000	Dep Exp - Aircraft & Helicopters (MA)	
Only SAP	5060113000	Dep Exp - Watercraft & Boats (MA)	
Only SAP	5060114000	Dep Exp - Office Equipment (MA)	
Only SAP	5060115000	Dep Exp - Photocopy & Fax Equipment (MA)	
Only SAP	5060116000	Dep Exp - Data Processing Equipment (MA)	
Only SAP	5060117000	Dep Exp - Printing Equipment (MA)	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	G/L ACCOUNT	GENERAL LEDGER LONG TEXT	DEFINITION OF ACCOUNTS
Only SAP	5060118000	Dep Exp - Med, Scientific & Lab Eq (MA)	
Only SAP	5060119000	Dep Exp - Client / Patient Equip (MA)	
Only SAP	5060120000	Dep Exp - Microfilm & Microfiche Eq (MA)	
Only SAP	5060121000	Dep Exp - Photographic / AV Equip (MA)	
Only SAP	5060122000	Dep Exp - TV / Radio Equipment (MA)	
Only SAP	5060123000	Dep Exp - Communications Equipment (MA)	
Only SAP	5060124000	Dep Exp - Telephone Equipment (MA)	
Only SAP	5060125000	Dep Exp - Other Equipment (MA)	
Only SAP	5060126000	Dep Exp - Factory Equipment (MA)	
Only SAP	5060127000	Dep Exp - Maj Tools/Other Motor Eq (MA)	
Only SAP	5060128000	Dep Exp - Library Books & Film (MA)	
Only SAP	5060129000	Dep Exp - Agriculture Equipment (MA)	
Only SAP	5060130000	Dep Exp - House, Laund, & Janitor Eq(MA)	
Only SAP	5060131000	Dep Exp - Law Enforcement Equipment (MA)	
Only SAP	5060132000	Dep Exp - Eq Procured for Construct (MA)	
Only SAP	5060133000	Dep Exp - Works of Art NDepreciable (MA)	
Only SAP	5060134000	Dep Exp - Works of Art Depreciable (MA)	
Only SAP	5060135000	Dep Exp - Intangible Asset_N-Deprec (MA)	
Only SAP	5060136000	Dep Exp - Intangible Assets_Deprec (MA)	
Only SAP	5060137000	Dep Exp - Office Furniture (MA)	
Only SAP	5060199000	DEP EXP - LOW VALUE ASSETS (MA)	
Only SAP	5060203000	Dep Exp - Land Improvements Deprec (FA)	
Only SAP	5060204000	Dep Exp - Infrastructure (FA)	
Only SAP	5060205000	Dep Exp - Buildings (FA)	
Only SAP	5060206000	Dep Exp - Building Improvements (FA)	
Only SAP	5060207000	Dep Exp - Leasehold Improvements (FA)	
Only SAP	5060208000	Dep Exp - Utility Plant (FA)	
Only SAP	5060210000	Dep Exp - Vehicles & Transportation (FA)	
Only SAP	5060210500	Dep Exp - LAW ENFORCEMENT VEHICLES (FA)	
Only SAP	5060211000	Dep Exp - Buses (FA)	
Only SAP	5060212000	Dep Exp - Aircraft & Helicopters (FA)	
Only SAP	5060213000	Dep Exp - Watercraft & Boats (FA)	
Only SAP	5060214000	Dep Exp - Office Equipment (FA)	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
Only SAP	5060215000	Dep Exp - Photocopy & Fax Equipment (FA)	
Only SAP	5060216000	Dep Exp - Data Processing Equipment (FA)	
Only SAP	5060217000	Dep Exp - Printing Equipment (FA)	
Only SAP	5060218000	Dep Exp - Med, Scientific & Lab Eq (FA)	
Only SAP	5060219000	Dep Exp - Client / Patient Equip (FA)	
Only SAP	5060220000	Dep Exp - Microfilm & Microfiche Eq (FA)	
Only SAP	5060221000	Dep Exp - Photographic / AV Equip (FA)	
Only SAP	5060222000	Dep Exp - TV / Radio Equipment (FA)	
Only SAP	5060223000	Dep Exp - Communications Equipment (FA)	
Only SAP	5060224000	Dep Exp - Telephone Equipment (FA)	
Only SAP	5060225000	Dep Exp - Other Equipment (FA)	
Only SAP	5060226000	Dep Exp - Factory Equipment (FA)	
Only SAP	5060227000	Dep Exp - Maj Tool / Other Motor Eq (FA)	
Only SAP	5060228000	Dep Exp - Library Books & Film (FA)	
Only SAP	5060229000	Dep Exp - Agriculture Equipment (FA)	
Only SAP	5060230000	Dep Exp - House, Laund, & Janitor Eq(FA)	
Only SAP	5060231000	Dep Exp - Law Enforcement Equipment (FA)	
Only SAP	5060232000	Dep Exp - Eq Procured for Construct (FA)	
Only SAP	5060234000	Dep Exp - Works of Art Depreciable (FA)	
Only SAP	5060236000	Dep Exp - Intangible Assets_Deprec (FA)	
Only SAP	5060237000	Dep Exp - Office Furniture (FA)	
Only SAP	5060299000	DEP EXP - LOW VALUE ASSETS (FA)	
060100	5060401000	NLA OFFICE EQUIPMENT (CAPITALIZABLE)	**5060401000-5060499000:** To record the expenditures associated with the purchase of a Capitalizable (over $5,000) asset(s)
060300	5060403000	NLA COPYING EQUIPMENT (CAPITALIZABLE)	
060400	5060404000	NLA DATA PROCESSING EQUIPMENT (CAP)	
060500	5060405000	NLA MEDICAL SCIENTIFIC & LAB EQUIP (CAP)	
060600	5060406000	NLA HSEHLD LDRY MAINT & JNITL EQUIP (CAP)	
060700	5060407000	NLA EDUCATIONAL EQUIPMENT (CAP)	
060800	5060408000	NLA MOTOR VEHICLE - PASSENGER (CAP)	
060900	5060409000	NLA PRINTING EQUIPMENT (CAPITALIZABLE)	
061000	5060410000	NLA MCRFILM MCRFILE & MCRFCHE EQUIP (CAP)	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
061100	5060411000	NLA PHOTOGRAPHIC & AUDIO-VISUAL EQUIP (CAP)	
061200	5060412000	NLA BUSES&OTH VEHICLES TRNSPRT CHILD (CAP)	
061600	5060416000	NLA AGR MARINE & FORESTRY EQUIP(CAP)	
061700	5060417000	NLA AIRCRAFT EQUIPMENT (CAPITALIZABLE)	
061800	5060418000	NLA LIBRARY BOOKS MAPS & FILM (CAP)	
062000/062090	5060420000	NLA MAJOR TOOLS & OTHER MOTORIZED EQUIP(CAP)	
062300	5060423000	NLA CAPITAL LEASE EXECUTORY COSTS - EQUIP	
062400	5060424000	NLA CAPITAL LEASE PRINCIPAL PAYMENTS - EQUIP	
062500	5060425000	NLA CAPITAL LEASE INTEREST PAYMENTS - EQUIP	
062600	5060426000	NLA EXHIBITS & COLLECTIONS (CAPITALIZABLE)	
062700	5060427000	NLA LAW ENFORCEMENT EQUIPMENT (CAP)	
062800	5060428000	NLA TELEVISION/RADIO ENGINEERING EQUIP (CAP)	
063500	5060435000	NLA COMMUNICATIONS EQUIPMENT (CAPITALIZABLE)	
064000	5060440000	NLA TELEPHONE EQUIPMENT (CAPITALIZABLE)	
065100	5060451000	NLA FACTORY EQUIPMENT (CAPITALIZABLE)	
069000	5060490000	NLA EQUIPMENT - LUMP SUM (CAP)	
069900	5060499000	NLA OTHER EQUIPMENT (CAPITALIZABLE)	
N/A	5060999998	GAIN/LOSS - MOD ACCRUAL	To record any expenditures resulting from a gain/loss under the modified accrual method
N/A	5060999999	GAIN/LOSS - FULL ACCRUAL	To record any expenditures resulting from a gain/loss under the full accrual method

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
070000	**NOT NECESSARY**	**LAND, BUILDINGS, INFRASTRUCTURE, CONSTRUCTION COSTS, AND INTANGIBLE ASSETS**	Expenditures for the purchase of land and buildings, expenditures related to the construction of new facilities and construction of land improvements, building improvements, or infrastructure, and expenditures to acquire intangible assets, including computer software. Purchases of computer software of $1,000 or less per item may be charged to supplies. Expenditures related to non-SPIRS projects for construction of buildings and improvements and depreciable land improvements that do not exceed the State's capitalization limit of $100,000, may be charged to Non-Capitalizable Construction. These codes should only be used in conjunction with funds appropriated for this purpose, with the exception of Intangible Assets.
071000	5070010000	DEPRECIABLE LAND IMPROVEMENTS	Expenditures for improvements to land that deteriorate with use or the passage of time. Examples: Fencing, landscaping, lighting, paving, and signs.
070100	5070020000	LAND	Expenditures for the purchase of land for State use.
070900	5070030000	SITE DEVELOPMENT (NON-DEP LAND IMP)	Expenditures for improvements to land that produce permanent benefits. Examples: Excavation costs, fill and grading costs, etc.
070200	5070110000	BUILDING PURCHASE	Expenditures for purchase of buildings for State use.
070400	5070310000	BASIC EQUIPMENT	**5070310000 - 5070310003:** Expenditures for equipment procured as a part of a building construction or site development project. Items which are portable or which can be easily removed from a structure including, but not limited to, furniture, heavy tools or machines used in construction. Laboratory benches and appliances should be charged to basic equipment.
070401	5070310001	BASIC EQUIPMENT - NON-CAP	
070401	5070310002	CAP PROJ - CAP EQUIP	
070490	5070310003	BASIC EQUIPMENT - CAPITAL	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
070500	5070710000	LAND EASEMENTS	Expenditures to acquire land easements (such as conservation easements that restrict the use of certain parcels of land).
073000	5070720000	RIGHT OF WAY & LAND ACQUISITION	**5070720000 - 5070720009:** Expenditures made to a landowner (condemnee) for right-of-way or land acquisition in connection with highway or road construction.
073000	5070720001	RW-DEP OF EST-JUST CMP IN CRT PEND SETTLE OF VERDI	
073000	5070720002	R/W-AMICABLE-SETTLE FOR AMT OF APVL APRL	
073000	5070720003	R/W-PMT OF ESTIMATED-JUST COMP PEND SETTLEMENT	
073000	5070720004	R/W-PMT OF ADMIN SETTLEMENT - APPRAISED VALUE	
073000	5070720005	R/W-PMT OF EXCESS AMT OF ADM SETTL OVER APPRA VALUE	
073000	5070720006	R/W-PMT OF LEGAL SETTLE -APPRAISED VALUE	
073000	5070720007	R/W-PMT EXCESS AMT OF LGL SETTL OVER APPRA VALUE	
073000	5070720008	R/W-PAYMENT OF JURY VERDICT - APPRAISAL	
073000	5070720009	R/W-PMT OF EXCESS AMT OF VERDICT OVER APPROV APPR	
073100	5070730000	HIGHWAY & ROAD IMPROVEMENTS	**5070730000 - 5070730005:** Expenditures for construction in connection with highways and roads, to include but not be limited to grading, paving, bridges, and fencing.
073100	5070730001	PAYMENT TO ROAD AND BRIDGE CONTRACTORS	
073100	5070730002	PAYMENT TO MOVING & ADJUSTING PUBLIC UTL	
073100	5070730003	PMT TO RAILROAD COMP FOR WORK PERFORMED	
073100	5070730004	PAYMENTS TO OTHER CONTRACTORS	
073100	5070730005	ESTIMATE(CONSTRUCTION ESTIMATE FORM 601)	
073300	5070740000	RIGHT-OF-WAY & LAND ACQ-N-REPORTABLE	**5070740000 - 5070740018:** Relocation expenses of individuals or businesses (condemnees) as a result of right-of-way or land acquisition by the State. To include land acquisitions recorded through the Clerk of Court.
073300	5070740001	RELOCATION - RHP 180 DAY OWNER	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
073300	5070740002	RELOCATION-CLOSING COSTS 180 DAY OWNERS	
073300	5070740003	RELOCATION-MORTGAGE INTER-180 DAY OWNER	
073300	5070740004	RELOCATION-RENT SUPPLEMEN 180 DAY OWNER	
073300	5070740005	RELOCATION-RENT SUPPL 90-180 DAY OWNER	
073300	5070740006	RELOCATION - RENT SUPPLEMENT TENANT	
073300	5070740007	RELOCATION-DOWN PAYMNT 90-180 DAY OWNER	
073300	5070740008	RELOCATION - DOWN PAYMENT TENANT	
073300	5070740009	RELOCATION - LAST RESORT OWNER	
073300	5070740010	RELOCATION - LAST RESORT TENANT	
073300	5070740011	RELOCATION-MOVING COST SCHED RESIDENTIAL	
073300	5070740012	RELOCAT-MOVING COST BUS/FARMS/NON-PROFIT	
073300	5070740013	RELOCATION - SEARCH EXPENSES	
073300	5070740014	RELOCATION-BUSINESS RE-ESTABLISHMENT EXP	
073300	5070740015	RELOCATION - DIRECT LOSSES	
073300	5070740016	RELOCATION - IN-LIEU OF MOVING EXPENSES	
073300	5070740017	RELOCATION-MISCELLANEOUS MOVING EXPENSE	
073300	5070740018	APPRAISAL-PMT OF ADV FOR APRL SERV R/W	
073400	5070750000	RIGHT-OF-WAY & LAND ACQ-CONTRACTUAL	**5070750000 - 5070750004:** Payments made to moving companies for moving all personal property from the acquired dwelling or cost estimates for moving personal property or providing a service to the replacement site. To include the cost of moving furniture, personal items, and reconnection fees for telephone and cable television. Also to include payment made to individuals or companies for clearing of new right-of-way items purchased by the State such as underground gasoline tanks, for clearing ground contamination, or demolition of buildings prior to construction.
073400	5070750001	PMT TO RIGHT OF WY RELOCATION CONTRACTOR	
073400	5070750002	RELOCATION-MOVING COST ACTUAL RESIDENTIA	
073400	5070750003	RELOCATION - MOVING COST ESTIMATE FEE	
073400	5070750004	PMTS FOR MOVING & RELOCAT OF ITEMS OTHER	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
070300	5071210000	FEE-ARCH ENGR & OTHER	Expenditures for contracted planning, consulting, and design work in association with or in preparation for a site development, building construction, or highway and road construction effort. Fees for transportation studies, highway and road improve¬ment studies, or other similar studies not directly related to a highway or road construction effort should be charged to Engineering and Architectural Services, Research, Survey and Appraisals.
071100	5071220000	CONSTRUCTION-BLDGS & ADDITIONS	Expenditures for initial construction of or major additions to a building for State use.
071200	5071230000	RENOVATIONS-BLDGS & ADD INTERIORS	**5071230000 - 5071230002:** Expenditures for major repair or renovations of a building interior.
071200	5071230001	RENOVATIONS-INTERIOR ASBESTOS ABATE	
071200	5071230002	RENOVATIONS-INTERIOR CONST MATERIALS	
071300	5071240000	RENOVATIONS-UTILITIES	Expenditures for major repair or renovation of the mechanical systems of a building, such as plumbing, wiring, heating, ventilation and air conditioning systems.
071400	5071250000	ROOFING-REPAIRS & RENOVATIONS	Expenditures for the major repair or renovation of building roofs.
071600	5071260000	OTHER CONSTRUCTION/RENOV/REPAIR PROJ	Expenditures for the construction, major renovation, or major repair of structures not normally classified as buildings, land improvements, or highway structures. Examples: Transmission towers, docks, wharves, piers, groins, tunnels, electric transmission lines, chill water lines, and steam lines.
071500	5071270000	RENOVATIONS-BUILDING EXTERIORS	Expenditures for the major repair or renovation of building facade or exterior other than roof.
072100	5071280000	LEGAL SERVICES-CONSTRUCTION PROJECTS	All services of or relating to a legal nature for construction projects, but not to include any payment for professional fees or related expenses, or travel expenses, to a private attorney.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
072200	5071290000	BUILDERS RISK INSURANCE	Expenditures for insurance during construction of a building.
074000	5071300000	ATTORNEY FEES-CONSTRUCTION PROJECTS	**5071300000 - 5071300001:** Expenditures made to pay private attorneys for professional fees associated with the purchase of land or building where the expenditure is chargeable to a Capital Project or Permanent Improvement Project financed from a Capital Projects budget. Approval of Attorney General is required except for where the fee has been approved by the Budget and Control Board.
074000	5071300001	PMT OF LEGAL EXP DUE TO VERDICT - CONDEM	
075800	5071710000	LABOR COST-CLASSIFIED	Salary compensation for state employees chargeable to a Capital Project or Permanent Improvement Project financed from Capital Projects budget.
077100	5071720000	LABOR COST-TEMPORARY	Salary compensation for state employees chargeable to a Capital Project or Permanent Improvement Project financed from Capital Projects budget.
078000	5071730000	LABOR COST-INMATE EARNINGS	Inmate earnings chargeable to a Capital Project or Permanent Improvement Project financed from a Capital Projects budget.
078100	5071740000	LABOR COST-SPEC CONTRACT EMP	Compensation for the personal services rendered under a contract with a non state employee chargeable to a Capital Project or Permanent Improvement project financed from Capital Projects budget.
077300	5071750000	LABOR COST-OVERTIME	Salary compensation for state employees chargeable to a Capital Project or Permanent Improvement Project financed from Capital Projects budget.
077300	5071760000	LABOR COST-TERMINAL LEAVE PAY	Salary compensation for state employees chargeable to a Capital Project or Permanent Improvement Project financed from Capital Projects budget.
073500	5072010000	RIGHT-OF-WAY & LAND ACQ-INTEREST PAY	**5072010000 - 5072010002:** Payment of interest on acquisition of rights-of-way or land as a result of adjudication of rejected compensation by the condemnee for acquisition of rights-of-way or land.
073500	5072010001	R/W-PAYMENT OF INTEREST ON JURY VERDICT	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
073500	5072010002	R/W-INT PMT ON EXC AMT JURY VERD OVR APRL	
073600	5072020000	CONSULTANTS-BOND FINANCING	Payments to construction management consultants for road and bridge construction projects that are funded by designated bond funds.
073900	5072030000	CAPITAL PROJECTS-BOND FINANCING	Expenditures for highway materials financed by issued bonds.
078600	5072040000	BOND ISSUANCE TRAVEL	Expenditures for travel costs incurred in the issuance of bonds.
078700	5072050000	BOND INTEREST COSTS-CAP PROJECTS	The interest costs related to bond issue funds used for a Capital Project will be allocated to the project costs during the construction period.
078800	5072060000	BOND ISSUE COSTS-CAP PROJECTS	The bond issue costs related to bond issues will be allocated to the agencies and projects using the related funds.
079100	5072070000	LABOR COST-EMPLOYER CONTRIB	**5072070000 - 5072070075:** To classify the disbursements for employer contributions for state employees chargeable to a Capital Project or Permanent Improvement Project financed from Capital Projects budget.
079100	5072070003	LABOR COST-RET-PORS REG	
079100	5072070031	LABOR COST-SOCIAL SEC-ST EMPLY	
079100	5072070061	LABOR COST-INS HEALTH-ST EMPLY	
079100	5072070067	LABOR COST-INS DENTAL- ST EMPLY	
079100	5072070073	LABOR COST-PRE-RET DTH BEN-POL	
079100	5072070075	LABOR COST-ACC DTH BEN-POL OFF	
072300	5072210000	OTHER CAPITAL OUTLAY COSTS	Expenditures for contract bonds, surveys, bid advertisements, issue costs for bond financing, blueprints, or any other costs associated with a site development or construction projects not otherwise classified.
079000	5072220000	CONSTRUCTION PROJECTS-LUMP SUM	Used by colleges and universities to draw down appropriations for Capital Outlay.
079500	5072230000	TRANSFER OUT TO CAP RESERVE FD	This code is used to transfer cash from the Capital Expenditure account in the General Fund to the Capital Reserve Fund-Principal in the State Treasurer's Office.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
079900	5072240000	NON BUDGETED ACTIVITIES-CAP PROJECTS	This code used to record non budgeted activities related to a Capital Project for memorandum recording only.
N/A	5072690000	AUC SETTLEMENT CLR ACCT	This code is used as a holding account for when expenses related to assets under construction are settled against asset balances
070100	5074010000	NLA-LAND	**5074010000-5074990000:** To record the purchase of Capital Project related asset(s)
070200	5074020000	NLA-BUILDING PURCHASE	
070300	5074030000	NLA-FEE - ARCHITECTURAL, ENGINEERING & OTHER	
070400	5074040000	NLA-BASIC EQUIPMENT	
070490	5074040003	NLA-BASIC EQUIPMENT - CAPITAL	
070500	5074050000	NLA-LAND EASEMENTS	
070900	5074090000	NLA-SITE DEVPMENT (NON-DEP LAND IMPROVEMNT)	
071000	5074100000	NLA-DEPRECIABLE LAND IMPROVEMENT	
071100	5074110000	NLA-CONSTRUCTION - BUILDINGS & ADDITIONS	
071200	5074120000	NLA-RENOVATIONS - BLDG & ADDITIONS - INTRS	
071300	5074130000	NLA-RENOVATIONS - UTILITIES	
071400	5074140000	NLA-ROOFING - REPAIRS & RENOVATIONS	
071500	5074150000	NLA-RENOVATIONS - BUILDING EXTERIORS	
071600	5074160000	NLA-OTHER CONST/RENOV/REPAIR PROJECTS	
072000	5074200000	NLA-INTANGIBLE ASSETS	
072100	5074210000	NLA-LEGAL SERVICES - CONSTRUCTION PROJECTS	
072200	5074220000	NLA-BUILDERS RISK INSURANCE	
072300	5074230000	NLA-OTHER CAPITAL OUTLAY COSTS	
073000	5074300000	NLA-RIGHT-OF-WAY & LAND ACQUIS - REPORTABLE	
073100	5074310000	NLA-HIGHWAY & ROAD IMPROVEMENTS	
073300	5074330000	NLA-RIGHT-OF-WAY & LAND ACQUIS - NON-REPORT	
073400	5074340000	NLA-RIGHT-OF-WAY&LAND ACQUIS-CONTRACTUAL SVC	
073500	5074350000	NLA-RIGHT-OF-WAY & LAND ACQUIS- INTEREST PMT	
073600	5074360000	NLA-CONSULTANTS - BOND FINANCING	
073900	5074390000	NLA-CAPITAL PROJECTS - BOND FINANCING	
074000	5074400000	NLA- ATTORNEY FEES - CONSTRUCTION PROJECTS	
075800	5074580000	NLA-LABOR COST - CLASSIFIED	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
077100	5074710000	NLA-LABOR COST - TEMPORARY	
077300	5074730000	NLA-LABOR COST - OVERTIME	
078000	5074780000	NLA-LABOR COST - INMATE EARNINGS	
078100	5074810000	NLA-LABOR COST - SPECIAL CONTRACT EMPLOYEE	
078600	5074860000	NLA-BOND ISSUANCE TRAVEL	
078700	5074870000	NLA-BOND INTEREST COSTS - CAPITAL PROJECTS	
078800	5074880000	NLA-BOND ISSUE COSTS - CAPITAL PROJECTS	
079000	5074900000	NLA-CONSTRUCTION PROJECTS - LUMP SUM	
079100	5074910000	NLA-LABOR COST - EMPLOYER CONTRIBUTIONS	
079500	5074950000	NLA-TRANSFER OUT TO CAPITAL RESERVE FUND	
079900	5074990000	NLA-NON-BUDGETED ACTIVITIES - CAP PROJECTS	
N/A	5079010000	PROJECT CONVERSION	Used to move CIP balances from non-live agencies into SCEIS
080000	**NOT NECESSARY**	**DEBT SERVICE**	This classification includes all principal and interest payments on General Obligation Bonds, revenue bonds, Installment Purchase Program (IPP) Notes, and other long-term intrastate debt.
080100	5080010000	PRINCIPAL PAYMENTS	Use this code only for payments of principal on General Obligation and revenue bonds.
082100	5080020000	PRINCIPAL-LOAN NOTE	Use this code to pay principal on notes between State agencies or between subfunds within the same State agency that are not IPP notes. Also use this code to pay non-State parties for principal on long-term debt that is not one of the following types of debt: obligations under the Treasurer's Office Master Lease Program, a capital lease, or bonded debt.
082400	5080030000	PRINCIPAL-MASTER LEASE PGM	Use this code to pay principal on installment notes entered into under the State Treasurer's Office Master Lease Program. All obligations under this program are notes, not capital leases. Do not use this code to make capital lease principal payments.
080200	5080110000	INTEREST PAYMENTS	**5080110000 - 5080110010:** Use this code only for payments of interests on General Obligation and revenue bonds.
080200	5080110010	INTEREST PAYMENTS ON REVENUE BONDS	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
080500	5080120000	INT PAYMENT-AGRIC COL STOCK	Use this code only for interest payments relating to Agriculture College Stock
080600	5080130000	INT PAYMENTS-CLEMSON PRPTL STOCK	Use this code only for interest payments relating to Clemson Perpetual Stock
082200	5080140000	INTEREST-LOAN NOTE	Use this code to pay interest on notes between State agencies or between subfunds within the same State agency that are not IPP notes. Also use this code to pay non State parties for interest on long-term debt that is not one of the following types of debt: obligations under the Treasurer's Office Master Lease Program, a capital lease, or bonded debt.
082500	5080150000	INTEREST-MASTER LEASE PGM	Use this code to pay interest on installment notes entered into under the State Treasurer's Office Master Lease Program. All obligations under this program are notes, not capital leases. Do not use this code to make capital lease interest payments.
080300	5081210000	DEBT SERVICE CHARGES	Use this code only for payments of Debt Service Charges on General Obligation and revenue bonds.
080400	5081220000	OTHER DEBT CHARGES	Use this code only for payments of miscellaneous Debt Charges on General Obligation and revenue bonds.
080700	5081230000	COST OF ISSUANCE	Use this code only for Cost of Issuance Charges on General Obligation and revenue bonds.
210000	**NOT NECESSARY**	**TAXES**	To include all payments for taxes paid to the Department of Revenue and Taxation or local political subdivisions.
210100	5090010000	SALES TAX PAID	To classify the remittance of sales tax to the Department of Revenue and Taxation by a department. (Use tax remitted should be classified under the code of original purchase.)
210500	5090020000	PROPERTY TAXES	To classify the expenditures for property taxes paid by state agencies to local political subdivisions.
210300	5090510000	ADMISSIONS TAX PAID	To classify the remittance of admissions tax to the Department of Revenue and Taxation by a department.
210700	5090520000	HOSPITALITY FEE	To classify the remittance of hospitality fees to a local political subdivision.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
280000	**NOT NECESSARY**	**SCHOLARSHIPS AND STUDENT LOANS**	To include all expenditures for scholarships and student loans.
280100	5100010000	SCHOLARSHIPS NON-ST EMP	To classify expenditures for scholarships, tuition, registration fees, or other similar payments made by a State department on behalf of a student, where such student is not an employee of the department.
280300	5100030000	SCHOLARSHIPS-STATE CONTRACT PROG	To classify expenditures for scholarships made by the state under the "State Grants Program" in accordance with provisions in General Appropriation Act in the Commission on Higher Education Section.
280600	5100040000	SCLRSHPS-SOUTHERN REG EDU BD CONTR PROG	To classify the expenditures made by the Commission on Higher Education to the Southern Regional Education Board for the Contract for Services program.
280700	5100050000	STUDENT LOANS	To classify expenditures for student loan programs, including loans authorized by the Educational Improvement Act of 1984.
280800	5100060000	SCHOLARSHIPS-R C BYRD HONORS	To classify expenditures made by the Department of Education to high school seniors who are awarded funds under the Robert C. Byrd Honors Scholarship Program.
110000	**NOT NECESSARY**	**CASE SERVICES**	To include all expenditures on behalf of the State where such assistance is maintained on each case or where direct public assistance payments are made to individuals based on a legal formula for special determination.
110100	5110010000	CLIENT PAYMENTS	**5110010000 - 5110499999:** Expenditures for direct public assistance payments that are made to or on behalf of clients based on a legal formula for special determination or reimbursement for expenses incurred by a client. Included are maintenance expenditures for agency clients in evaluation or rehabilitation status and payments for foster care family support and utilities assistance (UAP). Expenditures from client accounts held in trust and reimbursement of legal fees paid by the client shall be included in this code.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	G/L ACCOUNT	GENERAL LEDGER LONG TEXT	DEFINITION OF ACCOUNTS
110100	5110010001	PUBLIC ASSISTANCE PAYMENTS AND FOOD	
110100	5110010002	ClientServiceAssesementClientPay	
110100	5110010003	ClientServicesOtherTrainingClientPay	
110100	5110010004	ClientServicesMaintenanceClientPay	
110100	5110010005	ClientServicesTransportationClientPay	
110100	5110010006	ClientServicesPostEmploymentClientPay	
110100	5110010007	CLIENT SERVICES DI APPLICANT TRAVEL CLT	
110100	5110010008	CLIENT SERVICES SSI APPLICANT TRAVEL CLT	
110100	5110010009	CLIENT SERVICES DISSI APPLICANT TRAV CLT	
110100	5110010010	CLIENT SERVICES MAO APPLICANT TRAVEL CLT	
110100	5110010011	CASE SERVICES - CHILD SUPPORT PMTS	
110100	5110010012	CASE SERVICES - INMATE MEALS	
110100	5110010013	CASE SERVICES - INMATE PROPERTY REIM	
110100	5110010014	CASE SERVICES - OTHER AMBULATORY EXP	
110100	5110010015	CLIENT PMT UNEMPLOYED PARENTS	
110100	5110010016	CLIENT PMT GAP PMT CLIENTS	
110100	5110010017	CLIENT PMT RESPITE CARE	
110100	5110010018	CLIENT PMT TRANSPORTATION	
110100	5110010019	CLIENT PMT COMPONENT REL	
110100	5110010020	CLIENT PMT EDUCATION	
110100	5110010021	CLIENT PMT WORK EXP	
110100	5110010022	CLIENT PMT FAMILY CAP	
110100	5110010023	CLIENT PMT FAM RELOCATION	
110100	5110010024	CLIENT PMT CHILD CARE	
110100	5110010025	CLIENT PMT EMPOYMENT REL	
110100	5110010026	CLIENT PMT RENT/UTIL	
110100	5110010027	CLIENT PMT ADULT DAY CARE	
110100	5110010028	CLIENT PMT SUPPORT SERVICES	
110100	5110010029	CLIENT PMT TRAINING	
110100	5110010030	CLIENT PMT ON THE JOB TRAINING	
110100	5110010031	IND LIVING DAILY LIVING SKILLS	
110100	5110010032	IND LIVING ADULT EDUCATION	
110100	5110010033	IND LIVING EDUCATION SUPPORT	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
110100	5110010034	IND LIVING SENIOR EXPENSES	
110100	5110010035	IND LIVING PRE COLLEGE EXPENSES	
110100	5110010036	IND LIVING SPECIAL RECOGNITION	
110100	5110010037	IND LIVING TRANSPORTATION	
110100	5110010038	IND LIVING EMPLOYMENT SERVICES	
110100	5110010039	IND LIVING EMANCIPATION EXPENSES	
110100	5110499999	CASE SERVICES (STATISTICAL VR ONLY)	
260100	5110510000	PROSTHETIC APPLIANCES	**5110510000 - 5110510002:** To classify the cost of prosthetic appliances purchased on behalf of and for the use of an individual. To include necessary supplies for repair. Examples: Hearing aids, eyeglasses, contact lenses, artificial replacement of missing parts.
260100	5110510001	PROSTHETIC APPLIANCES - DENTAL	
260100	5110510002	PROSTHETIC APPLIANCES - ORTHOPEDIC	
110200	5111010000	MED SERVICES-INDIVIDUAL PROFESSIONALS	**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.
110200	5111010001	MEDICAL SERVICES-IND PROFESSIONAL MEDICAL EXAM	
110200	5111010002	MEDICAL SERVICES-IND PROFESSIONAL CONSULTATION	
110200	5111010003	MEDICAL SERVICES-IND PROFESSIONAL PSYCHIATRY	
110200	5111010004	MEDICAL SERVICES-IND PROFESSIONAL EYE EXAM	
110200	5111010005	MEDICAL SERVICES-IND PROFESSIONAL MEDICAL REPORTS	
110200	5111010006	MEDICAL SERVICES-IND PROFESSIONAL FITTING FEE GLAS	
110200	5111010007	MEDICAL SERVICES-IND PROFESSIONAL ENT	
110200	5111010008	MEDICAL SERVICES-IND PROFESSIONAL CARDIOLOGY	
110200	5111010009	MEDICAL SERVICES-IND PROFESSIONAL ANESTHESIA	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	G/L ACCOUNT	GENERAL LEDGER LONG TEXT	DEFINITION OF ACCOUNTS
110200	5111010010	MEDICAL SERVICES-IND PROFESSIONAL DIAG RADIOLOGY	
110200	5111010011	MEDICAL SERVICES-IND PROFESSIONAL DIAG ULTRASOUND	
110200	5111010012	MEDICAL SERVICES-IND PROFESSIONAL PATHOLOGY/LAB	
110200	5111010013	MEDICAL SERVICES-IND PROFESSIONAL AGENCY CLINIC	
110200	5111010014	MEDICAL SERVICES-IND PROFESSIONAL SURGERY	
110200	5111010015	MD SRV-IND OFFICE MEDICAL SERVICES	
110200	5111010016	MD SRV-IND HOME MEDICAL SERVICES	
110200	5111010017	MD SRV-IND CONSULTATIONS	
110200	5111010018	MD SRV-IND IMMUNIZATION INJECTIONS	
110200	5111010019	MD SRV-IND INFANT CHILD AND ADOL CARE	
110200	5111010020	MD SRV-IND PSYCHIATRY	
110200	5111010021	MD SRV-IND PHYSICAL OCCUPATIONAL THER	
110200	5111010022	MD SRV-IND GASTROENTEROLOGY	
110200	5111010023	MD SRV-IND OPHTHALMOLOGY	
110200	5111010024	MD SRV-IND SPEC OTORHINOLARYNGOLOGIC SVC	
110200	5111010025	MD SRV-IND CARDIOVASCULAR SERVICES	
110200	5111010026	MD SRV-IND PULMONARY SERVICES	
110200	5111010027	MD SRV-IND REMOVAL NORPLANT BIRTH CONT	
110200	5111010028	MD SRV-IND NEUROLOGY NEUROMUSCULAR PROC	
110200	5111010029	MD SRV-IND NORPLANT PROCD BIRTH CONTROL	
110200	5111010030	MD SRV-IND SPECIAL SERVICES AND REPORTS	
110200	5111010031	MD SRV-IND ANESTHESIA SERVICES	
110200	5111010032	MD SRV-IND INTEGUMENTARY SYSTEM	
110200	5111010033	MD SRV-IND MUSCULOSKELETAL SYSTEM	
110200	5111010034	MD SRV-IND RESPIRATORY SYSTEM	
110200	5111010035	MD SRV-IND CARDIOVASCULAR SYSTEM	
110200	5111010036	MD SRV-IND HEMIC AND LYMPHATIC SYSTEM	
110200	5111010037	MD SRV-IND MEDIASTINUM AND DIAPHRAGM	
110200	5111010038	MD SRV-IND DIGESTIVE SYSTEM	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	G/L ACCOUNT	GENERAL LEDGER LONG TEXT	DEFINITION OF ACCOUNTS
110200	5111010039	MD SRV-IND URINARY SYSTEM	
110200	5111010040	MD SRV-IND GENITAL SYSTEM	
110200	5111010041	MD SRV-IND MATERNITY CARE AND DELIVERY	
110200	5111010042	MD SRV-IND ENDOCRINE SYSTEM	
110200	5111010043	MD SRV-IND NERVOUS SYSTEM	
110200	5111010044	MD SRV-IND EYE AND OCULAR ADNEXA	
110200	5111010045	MD SRV-IND AUDITORY SYSTEM	
110200	5111010046	MD SRV-IND DIAGNOSTIC RADIOLOGY	
110200	5111010047	MD SRV-IND RADIOTHERAPY	
110200	5111010048	MD SRV-IND DIAGNOSTIC ULTRASOUND	
110200	5111010049	MD SRV-IND NUCLEAR MEDICINE	
110200	5111010050	MD SRV-IND PATHOLOGY LAB INDIV	
110200	5111010051	MD SRV-IND DENTAL PROCEDURES	
110200	5111010052	MD SRV-IND AGENCY CLINICS PROF	
110200	5111010053	MD SRV-IND THERAPEUTIC AND INJECTIONS	
110200	5111010054	MD SRV-IND HOSPITAL MED SERV INDIV PROV	
110200	5111010055	MD SRV-IND EMERGENCY DEPT SERVICES PROV	
110200	5111010056	MD SRV-IND ClientSrvsAssessment	
110200	5111010057	MD SRV-IND ClientSrvsD-T	
110200	5111010058	MD SERV-IND REFUND OF EXPENDITURES	
110200	5111010059	MD SERV-IND REF EXP MCAID RECOUP 19	
110200	5111010060	MD SERV-IND REF EXP MCAID RECOUP 10	
110200	5111010061	MD SERV-IND REF EXP MCAID RECOUP 30	
110200	5111010062	ClientServicesPersonalAssistanceAllOther	
110200	5111010063	CleintServiceAssesementIndividualProf	
110200	5111010064	ClientServicesDiagn/TreatmentIndProf	
110200	5111010065	ClientServicesAllOtherIndividualProf	
110200	5111010066	ClientServicesPostEmploymentIndProf	
110200	5111010067	ClientServicesRehabTechnologyIndProf	
110200	5111010068	MD SRV-IND DIConsExam	
110200	5111010069	MD SRV-IND DIHRConsExam	
110200	5111010070	MD SRV-IND DIDHConsExam	
110200	5111010071	MD SRV-IND SSIConsExam	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	G/L ACCOUNT	GENERAL LEDGER LONG TEXT	DEFINITION OF ACCOUNTS
110200	5111010072	MD SRV-IND SSIHRConExam	
110200	5111010073	MD SRV-IND SSIDHConsExam	
110200	5111010074	MD SRV-IND DI-SSIConsExam	
110200	5111010075	MD SRV-IND DI-SSIHRConsExam	
110200	5111010076	MD SRV-IND DI-SSIDHConsExam	
110200	5111010077	MD SRV-IND DIMedRecord	
110200	5111010078	MD SRV-IND DIHRMedRecord	
110200	5111010079	MD SRV-IND DIDHMedRecord	
110200	5111010080	MD SRV-IND SSIMedRecord	
110200	5111010081	MD SRV-IND SSIHRMedRecord	
110200	5111010082	MD SRV-IND SSIDHMedRecord	
110200	5111010083	MD SRV-IND DI-SSIMedRecord	
110200	5111010084	MD SRV-IND DI-SSIHRMedRecord	
110200	5111010085	MD SRV-IND DI-SSIDHMedRecord	
110200	5111010086	MD SERV - OFFICE MEDICAL SERVICES	
110200	5111010087	MD SERV DIALYSIS	
110200	5111010088	MD SERV - ENT	
110200	5111010089	MD SRV-IND RSConsExam	
110200	5111010090	MD SRV-IND RSMedRecord	
110200	5111010091	MD SRV-IND MAOConsExam	
110200	5111010092	MD SRV-IND MAOMedRecord	
110200	5111010093	MD SERV ALLERGY AND IMMUNOLOGY	
110200	5111010094	MD SERV - DERMATOLOGY	
110200	5111010095	MD SERV - PHYSICAL MEDICINE	
110200	5111010096	MD SERV - GENERAL/TRAUMA SURGERY	
110200	5111010097	MD SERV - UROLOGY	
110200	5111010098	MD SERV ONCOLOGY	
110200	5111010099	MD SERV OTHER	
110200	5111010100	MD SERV ORTHOPEDICS	
110200	5111010101	REFUNDS - MEDICAL CANCELLATIONS	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
110300	5111020000	MED SERVICES-INSTITUTIONS	**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).
110300	5111020001	INPATIENT INSTITUTIONAL SERVICES	
110300	5111020002	OUTPATIENT INSTITUTIONAL SERVICES	
110300	5111020003	PREDELIVERY MATERNITY	
110300	5111020004	INFANT INPATIENT	
110300	5111020005	AGENCY CLINICS MEDICAL INSTITUTIONS	
110300	5111020006	PATHOLOGY AND LABORATORY HOSPITAL VENDOR	
110300	5111020007	PHYSICAL AND OCCUPATIONAL THERAPY HOSP	
110300	5111020008	DIAGNOSTIC ULTRASOUND HOSPITALS	
110300	5111020009	PATHOLOGY AND LABORATORY HOSPITALS	
110300	5111020010	PATHOLOGY AND LABORATORY INTERNAL SERV	
110300	5111020011	MD SRV INST REFUND OF EXPENDITURES	
110300	5111020012	MD SRV INST REF EXP MEDICAID RECOUP 19	
110300	5111020013	MD SRV INST REF EXP MEDICAID RECOUP 10	
110300	5111020014	MD SRV INST REF EXP MEDICAID RECOUP 30	
110300	5111020015	CleintServiceAssesementInstitution	
110300	5111020016	ClientServicesDiagn/TreatmentInstitution	
110300	5111020017	ClientServicesAllOtherInstitution	
110300	5111020018	ClientServicesPostEmploymentInstitution	
110300	5111020019	ClientServicesRehabTechnologyInstitution	
110300	5111020020	MD SRV-IND DIConsExamHOS	
110300	5111020021	MD SRV-IND DIHRConsExamHOS	
110300	5111020022	MD SRV-IND DIDHConsExamHOS	
110300	5111020023	MD SRV-IND SSIConsExamHOS	
110300	5111020024	MD SRV-IND SSIHRConExamHOS	
110300	5111020025	MD SRV-IND SSIDHConsExamHOS	
110300	5111020026	MD SRV-IND DI-SSIConsExamHOS	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
110300	5111020027	MD SRV-IND DI-SSIHRConsExamHOS	
110300	5111020028	MD SRV-IND DI-SSIDHConsExamHOS	
110300	5111020029	MD SRV-IND DIMedRecordHOS	
110300	5111020030	MD SRV-IND DIHRMedRecordHOS	
110300	5111020031	MD SRV-IND DIDHMedRecordHOS	
110300	5111020032	MD SRV-IND SSIMedRecordHOS	
110300	5111020033	MD SRV-IND SSIHRMedRecordHOS	
110300	5111020034	MD SRV-IND SSIDHMedRecordHOS	
110300	5111020035	MD SRV-IND DI-SSIMedRecordHOS	
110300	5111020036	MD SRV-IND DI-SSIHRMedRecordHOS	
110300	5111020037	MD SRV-IND DI-SSIDHMedRecordHOS	
110300	5111020038	MD SRV-IND RSConsExamHOS	
110300	5111020039	MD SRV-IND RSMedRecordHOS	
110300	5111020040	MD SRV-IND MAOConsExamHOS	
110300	5111020041	MD SRV-IND MAOMedRecordHOS	
110300	5111020042	MD SRV-IND HOSPITAL MEDICAL SVCS	
110300	5111020043	MD SRV-IND OUTPT & EMERGENCY SVCS	
110300	5111020044	MD SRV-IND INPT HOSPITALIZATION	
110300	5111020045	MD SRV-IND LAB SVCS	
110300	5111020046	MD SRV-REFUNDS MEDICAL CANCELLATIONS	
250200	5111030000	DUI CHEMICAL TEST	Expenditures incurred by individuals and institutions in administering a chemical test to determine the alcoholic content or drugs or a combination of them in the systems of persons arrested for DUI. Section 56 5 2950, 1976 Code of Laws.
110400	5112010000	LEGAL FEES	**5112010000 - 5112010003:** Expenditures for court appointed private attorneys and guardians ad litem relating to judicial commitment.
110400	5112010001	GUARDIAN AT LITEM	
110400	5112010003	ADOPTION INCENTIVES	
110500	5112510000	HOUSING ASSISTANCE	**5112510000 - 5112610000:** Housing assistance payments made to a landlord on behalf of eligible families as determined by HUD.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
110500	5112510001	PORTABLE HAP PAYMENTS RECEIVED	
110500	5112610000	HUD - FAMILY SELF-SUFFICIENCY	
110600	5113010000	CASE SVCS OTHER-INDIVID PROVIDERS	**5113010000 - 5113010070:** Expenditures for non-medical or miscellaneous services provided on behalf of agency clients. Examples included are interpreters, readers, childcare providers, adult protective services, transportation, and ambulatory services.
110601	5113010001	CASE SERVICES-AMBULANCE	
110621	5113010002	ALT PLACEMENT-CHILDREN	
110622	5113010003	ALT PLACEMENT-SPECIAL CHILDREN/NEW HOPE	
110623	5113010004	ALT PLACEMENT-ADULTS AGED OUT	
110624	5113010005	ALT PLACEMENT-ADULTS RFP PLACEMENTS	
110626	5113010006	ALT PLACEMENT-WRAP SERVICES PLACEMENT	
110627	5113010007	ALT PLACEMENT-SPECIAL DMH PLACEMENTS	
110600	5113010008	CASE SERVICES OTHER-INDIVIDUAL PRO INTERPRETERS	
110600	5113010009	CASE SERVICES OTHER-INDIVIDUAL PRO READER SERVICES	
110600	5113010010	CASE SERVICES OTHER-INDIVIDUAL PRO CHILD CAR INDIV	
110600	5113010011	CASE SERVICES OTHER-INDIVIDUAL PRO TRANSPORTATION	
110600	5113010012	CASE SERVICES OTHER-INDIVIDUAL PRO CHILD CARE	
110600	5113010013	CASE SERVICES OTHER-INDIVIDUAL PRO COLLEGE/UNIVERS	
110600	5113010014	CASE SERVICES OTHER-INDIVIDUAL PRO OJT	
110600	5113010015	CASE SERVICES OTHER-INDIVIDUAL PRO VOCATIONAL SCHO	
110600	5113010016	CLIENT SERVICES POST TRAIN	
110600	5113010017	CLIENT SERVICES VOCATIONAL TRAIN	
110600	5113010018	CLIENT SERVICES OTHER TRAINING	
110600	5113010019	CLIENT SERVICES AUG SKILL	
110600	5113010020	CLIENT SERVICES MAINT	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	G/L ACCOUNT	GENERAL LEDGER LONG TEXT	DEFINITION OF ACCOUNTS
110600	5113010021	CLIENT SERVICES TRANSPORTATION	
110600	5113010022	CLIENT SERVICES PA SERVICES	
110600	5113010023	CLIENT SERVICES ALL OTHER	
110600	5113010024	CLIENT SERVICES POST EMPLOYMENT	
110600	5113010025	CLIENT SERVICES REHABILITATION TECH	
110600	5113010026	CLIENT SERVICES DI APPLICANT TRAVEL	
110600	5113010027	CLIENT SERVICES SSI APPLICANT TRAVEL	
110600	5113010028	CLIENT SERVICES DISSI APPLICANT TRAVEL	
110600	5113010029	CLIENT SERVICES MAO APPLICANT TRAVEL	
110628	5113010030	ALT PLACEMENT-CRIMINAL OFFENDERS	
110600	5113010031	ClientServicesPersonalAssistanceNonMed	
110600	5113010032	CleintServiceAssesementNonMedical/OthSrv	
110600	5113010033	ClientServicesDiagn/TreatNonMed/OthSrv	
110600	5113010034	ClientServicesOtherTrainingNonMedical	
110600	5113010035	ClientServicesMaintenanceNonMedical	
110600	5113010036	ClientServicesTransportationNonMedical	
110600	5113010037	ClientServicesAllOtherNonMed/OthServices	
110600	5113010038	ClientServicesPostEmployNonMed/OthSrv	
110600	5113010039	ClientServicesRehabTechNonMed/OthSrv	
110600	5113010040	MD SRV-IND DIMedRecordCS	
110600	5113010041	MD SRV-IND DIHRMedRecordCS	
110600	5113010042	MD SRV-IND DIDHMedRecordCS	
110600	5113010043	MD SRV-IND SSIMedRecordCS	
110600	5113010044	MD SRV-IND SSIHRMedRecordCS	
110600	5113010045	MD SRV-IND SSIDHMedRecordCS	
110600	5113010046	MD SRV-IND DI-SSIMedRecordCS	
110600	5113010047	MD SRV-IND DI-SSIHRMedRecordCS	
110600	5113010048	MD SRV-IND DI-SSIDHMedRecordCS	
110600	5113010049	MD SRV-IND RSMedRecordCS	
110600	5113010050	MD SRV-IND MAOMedRecordCS	
110600	5113010051	CS SRV OTHER INMATE MEDICAL TRANS	
110600	5113010052	CS SRV OTHER TRANS EXTRADICTIONS	
110600	5113010053	CS CRV OTHER PRESCRIPTIONS	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
110600	5113010054	CS SRV OTHER ORTHOPEDIC SUPP	
110600	5113010055	CS SRV OTHER EYEGLASSES	
110600	5113010056	CS SRV OTHER INMATE BUS TICKETS	
110600	5113010057	CASE SERVICES OTHER - FUNERAL EXPENSES	
110600	5113010058	CS SRV OTH AUTOPSY	
110600	5113010059	CS SRV OTH COMPONENT RELATED	
110600	5113010060	CS SRV OTH EDUCATION CLIENT	
110600	5113010061	CS SRV OTH WORKK EXPERIENCE CLIENTS	
110600	5113010062	CS SRV OTH FAMILY CAP CLIENTS	
110600	5113010063	CS SRV OTH FAMILY RELOCATION	
110600	5113010064	CS SRV OTH CHILD CARE	
110600	5113010065	CS SRV OTH EMPLOYMENT RELATED	
110600	5113010066	CS SRV OTH RENT/UTIL	
110600	5113010067	CS SRV OTH ADULT DAY CARE	
110600	5113010068	CS SRV OTH SUPPORT SERVICES	
110600	5113010069	CS SRV OTH TRAINING	
110600	5113010070	CS SRV OTH ON THE JOB TRAINING	
110700	5113020000	CASE SERVICES OTHER-CORPORATE PROVIDERS	**5113020000 - 5113020032:** Expenditures for food, medical supplies, and ambulatory or other equipment for agency clients.
110700	5113020001	CASE SERVICES OTHER-CORP PROV CLIENT EQUIP	
110700	5113020002	CASE SERVICES OTHER-CORP PROV FOOD SERVICES	
110700	5113020003	CASE SERVICES OTHER-CORP PROV SUPPLIES	
110700	5113020004	CASE SERVICES OTHER-CORP PROV LOW VISION AIDS	
110700	5113020005	CASE SERVICES OTHER-CORP PROV MEDICAL	
110700	5113020006	PROSTHETIC APPLIANCES	
110700	5113020007	EQUIPMENT RENTED	
110700	5113020008	DURABLE MEDICAL SUPPLIES	
110700	5113020009	BIRTH CONTROL PILLS	
110700	5113020010	BIRTH CONTROL CONDOMS	
110700	5113020011	BIRTH CONTROL DEPO PREVARA	
110700	5113020012	BIRTH CONTROL OTHER	
110700	5113020013	RABIES VACCINE	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
110700	5113020014	HUMAN RABIES IMMUNE GLOBULIN	
110700	5113020015	CleintServiceAssesementSupplies/Equip	
110700	5113020016	ClientServices Diagn/TreatSupplies/Equip	
110700	5113020017	ClientServicesAllOtherSupplies/Equip	
110700	5113020018	ClientServicesPostEmploymentSupplies/Eq	
110700	5113020019	ClientServicesRehabTechnologySupplies/Eq	
110700	5113020020	ClientServicesOtherTrainSupplies/Eq	
110700	5113020021	ClientServicesPostTrainSupplies/Eq	
110700	5113020022	ClientServicesVocTrainSupplies/Eq	
110700	5113020023	ClientServicesMaintSupplies/Eq	
110700	5113020024	CASE SERVICES SUPPLIES OPER (MEALS)	
110700	5113020025	CASE SERVICES SUPP CASH IN LIEU OF MEALS	
110700	5113020026	CASE SERVICES SUPPLIES ADV OPERATIONAL	
110700	5113020027	CASE SERVICES SUPPLIES RECOUPMENT OPER	
110700	5113020028	CASE SERVICES SUPPLIES ADMINISTRATIVE	
110700	5113020029	CASE SERVICES SUPPLIES ADMIN ADVANCES	
110700	5113020030	CASE SERVICES SUPPLIESADMIN RECOUPMENT	
110700	5113020031	CASE SERVIES SUPPLIES EXPANSION/START UP	
110700	5113020032	SUMMER FEEDING-DHEC INSPECTIONS	
130000	**NOT NECESSARY**	**EMPLOYER CONTRIBUTIONS**	This classification should include all earnings made by a State department or institution on behalf of employees with respect to the employer's portion of social security and retirement.
130100	5130000101	HR - RETIREMENT-SRS	**5130000101 - 5130010001:** To specifically classify the disbursement of that portion of State Retirement contributed by the State employer. The voucher must be approved by the Retirement Division before it is sent to the Comptroller General's Office for payment.
130100	5130010000	RETIREMENT-SRS	
130100	5130010001	RETIREMENT-SRS - FURLOUGH	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
130300	5130030000	RETIREMENT-POLICE OFFICERS	To specifically classify the disbursement of that portion of retirement contributed by the employer. The voucher must be approved by the Retirement Division before it is sent to the Comptroller General's Office for payment.
130500	5130050000	RETIREMENT-GARS	To specifically classify the disbursement of that portion of General Assembly retirement contributed by the employer. The voucher must be approved by the Retirement Division before it is sent to the Comptroller General's Office for payment.
130600	5130060000	RETIREMENT-JUDIC SOLIC	To specifically classify the disbursement of that portion of State Retirement contributed by the employer for justices, judges and solicitors. The voucher must be approved by the Retirement Division before it is sent to the Comptroller General's Office for payment.
130700	5130070000	HEALTH INSURANCE-EMPLOYER CONTRIBUTIONS	To classify the disbursement of health insurance contributions of the employer. This code is not to be confused with Pre-Retirement Death Benefit.
130800	5130080000	RETIREMENT-ORP	**5130080000 - 5130080001:** To specifically classify the disbursement of that portion of retirement contributed by the employer. The voucher must be approved by the Retirement Division before it is sent to the Comptroller General's Office for payment.
130800	5130080001	RETIREMENT-ORP - FURLOUGH	
130900	5130090000	RETIREMENT-MIL NON-MIL SER	To specifically classify the disbursement of that portion of State retirement contributed by the State to buy military and non member service into the Retirement System.
131100	5130110000	RETIREMENT-SUPPL EMP	To include amounts appropriated by the General Assembly to be paid from the General Fund as supplements to retired State, County, Municipal, or Other Political Sub division employees.
131200	5130120000	RETIRE SUPPLEMENT-PSE	To include all amounts appropriated by the General Assembly to be paid from the General Fund as supplements to retired public school employees.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
131300	5130130000	RETIRE SUPPLEMENT-POLICE OFF	To include all amounts appropriated by the General Assembly to be paid from the General Fund as supplements retired police officers of the State, County, Municipalities, and Other Political Subdivisions of the State.
132100	5130210000	PENS RETIRE GUARDSMN	To classify the disbursement of pensions to retired national guardsmen.
133100	5130310000	SOCIAL SECURITY-ST EMP	To specifically classify the disbursement of that portion of social security contributed by the employer.
134000	5130400000	WORKERS COMP INSURANCE	To classify the disbursement of Workers' Compensation contributions of the employer.
135000	5130500000	UNEMP COMP INSURANCE	To classify the disbursement of unemployment insurance contributions of the employer.
136000	5130600000	OTHER POST-EMPLOYMENT BENEFITS TRUST FD PMT	To specifically classify the disbursement of that portion of state retirement contributed by the employer towards the cost of providing health and dental insurance for retirees.
136100	5130610000	HEALTH INS-ST EMP	To classify the disbursement of health insurance contributions of the employer. This code is not to be confused with Pre-Retirement Death Benefit.
136700	5130670000	DENTAL INS-STATE EMPLOYEES	To classify the disbursement of dental insurance contributions of the employer.
137100	5130710000	PRE-RET DEATH BENEFIT-ST EMP	**5130710000 - 5130710001:** Pre-Retirement Death Benefit contributions of the employer should be charged to this code. Vouchers must be approved by the Retirement Division before it is sent to the Comptroller General's Office for payment.
137100	5130710001	PRE-RET DEATH BENEFIT-ST EMP FURLOUGH	
137300	5130730000	PRE-RET DEATH BENEFIT-POL OFF	Pre-Retirement Death Benefit contributions of the employer should be charged to this code. Voucher must be approved by the Retirement Division before it is sent to the Comptroller General's Office for payment.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
137500	5130750000	ACCIDENTIAL DEATH BENEFIT-POL OFF	Accidental Death Benefit contributions of the employer should be charged to this code. Voucher must be approved by the Retirement Division before it is sent to the Comptroller General's Office for payment.
137800	5130780000	PRE-RET DEATH BENEFIT-ORP	**5130780000 - 5130780001:** Pre-Retirement Death Benefit contributions of the employer should be charged to this code. Voucher must be approved by the Retirement Division before it is sent to the Comptroller General's Office for payment.
137800	5130780001	PRE-RET DEATH BENEFIT-ORP FURLOUGH	
139500	5130950000	DISB-TRUST FDS-RETIREMENT	State Agent only. To disburse payments for FICA to U.S. Treasurer and disbursement of Retirement Funds.
139800	5130980000	HEALTH INSURANCE PREMIUM SAVINGS	To account for the remittance of the August, 2008 billing of health insurance program employer contributions premiums from state agencies to the State Treasurer's Office as required by Proviso 80C.5 of the Fiscal Year 2008-09 Appropriation Act.
139900	5130990000	OTHER EMPLOYER CONTRIBUTIONS	To be used by the Technical and Comprehensive Education Board when reimbursing area Tech Centers for employer contributions related to federal grants and by the Adjutant General to draw down appropriations to maintain the National Guard Pension System.
N/A	513ACCR001	FRINGE BENEFITS NOT FM RELEVANT	To record miscellaneous employee contributions that are not tied to a specific period
140000	**NOT NECESSARY**	**CLAIMS AND AWARDS**	To include all payments of claims and awards where the payments are to cover a loss on the part of a claimant.
140100	5140010000	INDEMNITY CLAIMS & AWARDS	**5140010000 - 5140010206:** To include all payments of claims or awards where the payments are to cover a loss on the part of the payee. This will include all payments for Workers' Compensation, unemployment benefits and insurance made directly to claimants and payments made for non-reportable services on behalf of claimants.
140101	5140010001	SEXUAL ASSAULT FD-SUPPL PAY	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	G/L ACCOUNT	GENERAL LEDGER LONG TEXT	DEFINITION OF ACCOUNTS
140102	5140010002	ANNUITY PURCHASE	
140100	5140010003	INDEMNITY CLAIMS AND AWARDS - MEDICAL	
140100	5140010004	DAMAGE CLAIMS - TORT	
140100	5140010005	DAMAGE CLAIMS - OTHER	
140100	5140010100	TORT SALVAGE RECOVERY	
140100	5140010101	PROP FIRE AND EC SALVAGE RECOVERY	
140100	5140010102	DATA PROCESS SALVAGE RECOVERY	
140100	5140010103	AUTO COLLISION SALVAGE RECOVERY	
140100	5140010104	AUTO COMPREH SALVAGE RECOVERY	
140100	5140010105	INLAND MARINE SALVAGE RECOVERY	
140100	5140010200	TORT SUBROGATION RECOVERY	
140100	5140010201	SCHOOL BUS SUBROGATION RECOVERY	
140100	5140010202	PROP FIRE AND EC SUBROGATION RECOVERY	
140100	5140010203	DATA PROCESS SUBROGATION RECOVERY	
140100	5140010204	AUTO COLLISION SUBROGATION RECOVERY	
140100	5140010205	AUTO COMPREH SUBROGATION RECOVERY	
140100	5140010206	INLAND MARINE SUBROGATION RECOVERY	
140200	5140020000	INDEMNITY CLAIM & AWARD-MED SVCS-REPORT	Expenditures for all services for health care provided by individuals in connection with indemnity claims. Included are physicians and physicians' corporations, dentists, nurses, and physical therapists
140300	5140030000	INDEMNITY CLAIM & AWARD-NMED SVC-REPORT	Expenditures for non-medical or miscellaneous services in connection with indemnity claims. Examples include court reporters and witnesses.
140400	5140040000	LTD DEATH BENEFITS	Expenditures for long term disability death benefit claims.
140500	5140050000	INDEMNITY CLAIMS & AWARDS-ATTORNEY FEES	Expenditures for attorney fees in connection with indemnity claims. This code should be used when attorney fees can be determined.
140600	5140060000	INDEMNITY CLAIMS & AWARDS-GROSS PROCEEDS	Payments for legal settlements made to both the attorney and claimant or when attorney fees cannot be determined.
300100	5140500000	TUITION PREPAYMENT	To include all payments to colleges or universities for an individual who is participating in the Tuition Prepayment Program.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
021300	5150010000	WATER AND SEWER (UTILITIES)	**5150010000 - 5150010006:** Expenditures for utility services necessary to operate an office or building for state use. Examples: Water, sewage, garbage and recycling services, etc., as well as county dump permits and utility deposits, and dumpster service, which includes the dumpster container with or without pickup.
021300	5150010001	WATER UTILITIES	
021300	5150010002	SEWER UTILITIES	
021300	5150010003	SOLID WASTE UTILITIES	
021300	5150010004	STORM WATER UTILITIES	
021300	5150010005	IRRIGATION UTILITIES	
021300	5150010006	GARBAGE SERVICE	
230500	5150020000	NATURAL GAS	Expenditures for natural gas supplies purchased for heating and other purposes.
230700	5150030000	ELECTRICITY	Expenditures for electricity purchased for light and power to operate equipment or building for State use. Example: Office equipment, heating and cooling equipment.
231300	5150040000	SHARED ENERGY SAVINGS	To classify disbursements made to companies specializing in energy savings. These companies have installed equipment in State occupied buildings in return for a percentage of the energy cost savings achieved in those buildings.
160000	**NOT NECESSARY**	**ALLOCATIONS - EDUCATION IMPROVEMENT ACT OF 1984**	To include disbursements of monies appropriated by the State for the Education Improvement Act of 1984. Any payment made under this series, where the payee is a city, town or county, must carry a city or county code.
160100	5160010000	ETV - K-12 PUBLIC EDUCATION	To include distribution of EIA funds to SCETV for K-12 Public Education activities
160200	5160020000	ALLOC ED IMPV-EOC FAMILY INVOLVEMENT	To include distribution of funds for the implementation of the parent involvement in children's education program.
160300	5160030000	ETV - INFRASTRUCTURE	To include distribution of EIA funds to SCETV for infrastructure improvements
160400	5160040000	AID SCH DIST - DRIVER SALARY	To include distribution of funds to school districts for driver salaries.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
160500	5160050000	ALLOC ED IMPV-ADV PLACEMENT COURS	To include distribution of funds to school districts for offering advanced placement courses.
160600	5160060000	EDUCATION CONTENT & INFRASTRUCTURE	To include distribution of EIA funds to SCETV for education content and infrastructure
160700	5160070000	ALLOC ED IMPV-GIFTED & TALENTED PROG	To include distribution of funds to school districts for the Gifted and Talented Program.
160900	5160090000	ALLOC ED IMPV-MODERNIZE VOC EQUIP	To include distribution of funds to school districts for the purchase of equipment for vocational training.
161000	5160100000	ALLOC ED IMPV-SCSU PARAEDUCATOR PGM	To include distribution of funds to South Carolina State University for Paraeducator Program.
161100	5160110000	ALLOC ED IMPV-SVC STUDENT W/DISABILITIES	To include distribution of funds to school districts for services to students with disabilities.
161300	5160130000	ALLOC ED IMPV-CONSOLIDATED FUNDS	Not currently used in SCEIS; recommended use would be for distribution of funds to school districts for multiple purposes
161400	5160140000	HIGH ACHIEVING STUDENTS	To include distribution of EIA funds for high achieving students.
161500	5160150000	ALLOC ED IMPV-FOUR YR EARLY CHILD	To include distribution of funds to school districts for the Four Year Early Childhood Program.
161600	5160160000	ALLOC ED IMPV-SCH DIST JR SCHOLARS	To include distribution of EIA funds to the school districts for the Junior Scholars Program.
161700	5160170000	AID TO DISTRICT NON-RECURRING	To include distribution of Education Improvement Act Funds to school districts, for which the purpose is not specifically defined above (non-recurring)
161800	5160180000	ALLOC ED IMPV-OTHER ENTITIES	To include distribution of funds to other entities for Junior Scholars Program.
161900	5160190000	SC YOUTH CHALLENGE ACADEMY	To include distribution of EIA funds to the school districts for the SC Youth Challenge Academy
162100	5160210000	ALLOC ED IMPV-TEACHER SALARIES	To include distribution of funds to school districts for teacher salaries.
162200	5160220000	ALLOC ED IMPV-TEACHER SUPPLIES	To include distribution of funds to school districts to offset expenses incurred by school teachers for teaching supplies and materials directly related to the education of the students.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
162300	5160230000	ALLOC ED IMPV-EMPLOYER CONTRIB	To include distribution of funds to school districts for employer contributions.
162400	5160240000	REDUCE CLASS SIZE	To include distribution of Education Improvement Act Funds to school districts to assist the school districts in reducing the number of students per class.
162500	5160250000	SERVICE LEARNING ENGAGEMENT (H03)	To include distribution of Education Improvement Act Funds to Commission on Higher Education for the Service Learning Engagement Program.
162600	5160260000	ALLOC ED IMPV-ACADEMIC ASST ACT 135	To include distribution of funds to school districts for the planning and training related to implementation of Act 135.
162700	5160270000	ALLOC ED IMPV-ST AGY TEACHER PAY	To include distribution of funds to state agencies having certified instructional personnel.
162800	5160280000	FIRST STEPS TO SCHOOL READINESS	To include distribution of Education Improvement Act Funds to the First Steps to School Readiness Program.
162900	5160290000	HIGH SCHOOLS THAT WORK	To include distribution of Education Improvement Act Funds to the High Schools that Work Program.
163000	5160300000	YOUNG ADULT EDUCATION	To include distribution of Education Improvement Act Funds to the Young Adult Education Program.
163100	5160310000	ALLOC ED IMPV-COMP TEACHER GRANTS	To include distribution of funds to school districts for Competitive Teacher Grants.
163300	5160330000	ALTERNATIVE SCHOOLS	To include distribution of Education Improvement Act Funds to school districts for the Alternative School Programs.
163400	5160340000	MIDDLE SCHOOL INITIATIVE	To include distribution of Education Improvement Act Funds to school districts for the Middle School Initiative Program.
163500	5160350000	ALLOC ED IMPV-WRITING IMPV NETWORK	To include distribution of EIA funding to the Writing Improvement Network at USC.
163600	5160360000	CREDITS HIGH SCHOOL DIPLOMA	To include distribution of Education Improvement Act Funds to school districts for the increase in credit hours required for a high school diploma.
163700	5160370000	ALLOC ED IMPV-EDUC OVERSIGHT COMM (A85)	To include distribution of education improvement act funds to the Education Oversight Committee.
163800	5160380000	ALLOC ED IMPV-S.C. GEOGRAPHIC ALLIANCE-USC	To include distribution of EIA funding to USC for the South Carolina Geographic Alliance.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
163900	5160390000	PRESCHOOL CHILDREN W/DISIBILITIES (PL 99-457)	To include distribution of Education Improvement Act Funds to school districts to meet the provisions of Public Law 99-457.
164000	5160400000	ADULT EDUCATION	To include distribution of Education Improvement Act Funds to school districts within the state for the Adult Education Program.
164100	5160410000	ALLOC ED IMPV-CONSTRUCTION & RENOVATIONS	To include distribution of funds to school districts for construction and renovation of school buildings.
164200	5160420000	ALLOC ED IMPV-SALARY SUPP PRINCIPALS	To include distribution of funds to school districts for salary supplement principals.
164400	5160440000	ALLOC ED IMPV-CRITICAL TEACH NEED	To include distribution of funds to school districts for the Critical Teaching Needs Program.
164500	5160450000	ALLOCATIONS EIA-TECHNICAL ASSISTANCE	To include distribution of funds to school districts to cover payments for the Education Accountability Act.
164600	5160460000	ALLOC ED IMPV-PROF DEV-NSF GRANTS	To include distribution of funds to school districts for Professional Development NSF Grants.
164800	5160480000	ALLOC ED IMPV-TECHNOLOGY	To include distribution of funds to school districts for school technology.
165000	5160500000	ALLOC ED IMP-CDEPP DEPT OF ED	To include distribution of funds to school districts for the Child Development Education Program, administered by the Department of Education
165100	5160510000	ALLOC ED IMP-CDEPP OFFICE	To include distribution of funds to school districts for the Child Development Education Program, administered by the Office of First Steps
165200	5160520000	ALLOC ED IMPV-TECH PREP	To include distribution of funds to school districts for professional development in applied techniques and integration of curriculum, and professional development in career guidance for teachers and guidance counselors and training mentors.
165300	5160530000	AID TO DISTRICTS	To include distribution of Education Improvement Act Funds to school districts, for which the purpose is not specifically defined above (recurring)

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
165500	5160550000	SCIENCE PLUS	To include distribution of Education Improvement Act Funds to school districts for Science Plus
165600	5160560000	ALLOC ED IMPV-BUS DRIVER SALARY	To include distribution of funds to school districts for the four year old early childhood program for bus driver salaries.
165700	5160570000	STUDENTS AT RISK FOR FAILURE	To include distribution of EIA funds for students at academic risk of school failure.
165900	5160590000	STUDENT HEALTH AND FITNESS ACT-NURSES	To include distribution of EIA funds for the Student Health and Fitness Act
166000	5160600000	ALLOC ED IMPV-SCIENCE SOUTH	To include distribution of Education Improvement Act Funds to school districts for Science South
166100	5160610000	STEM CENTERS SC	To include distribution of Education Improvement Act Funds to school districts for Stem Centers SC
166200	5160620000	ALLOC ED IMPV-JR. SCHLR-PRIV COL & UNIV	**5160620000 - 5160627000:** To include distribution of Education Improvement Act funds to colleges and universities for Junior Scholars Program.
166200	5160621000	PRIV COLLEGES - SALARIES	
166200	5160622000	PRIV COLLEGES - EMPLOYEE BENEFITS	
166200	5160623000	PRIV COLLEGES - PURCHASED SERVICES	
166200	5160624000	PRIV COLLEGES - SUPPLIES & MATERIALS	
166200	5160625000	PRIV COLLEGES - CAPITAL OUTLAY	
166200	5160626000	PRIV COLLEGES - OTHER	
166200	5160627000	PRIV COLLEGES - TRANSFER	
166300	5160630000	ALLOC ED IMPV-OTHER STATE AGENCIES	**5160630000 - 5160637000:** To include distribution of funds to other state agencies for special projects.
166300	5160631000	OTH ST AGY - SALARIES	
166300	5160632000	OTH ST AGY - EMPLOYEE BENEFITS	
166300	5160633000	OTH ST AGY - PURCHASED SERVICES	
166300	5160634000	OTH ST AGY - SUPPLIES & MATERIALS	
166300	5160635000	OTH ST AGY - CAPITAL OUTLAY	
166300	5160636000	OTH ST AGY - OTHER	
166300	5160637000	OTH ST AGY - TRANSFER	
166400	5160640000	TEACH FOR AMERICA SC	To include distribution of Education Improvement Act funds to Teach for America, SC.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
166500	5160650000	TEACHER SALARY SUPPORT STATE SHARE - REC	To include distribution of Education Improvement Act funds for recurring teacher salary support.
166600	5160660000	TEACHER SALARY SUPPORT STATE SHARE - NON-REC	To include distribution of Education Improvement Act funds for non-recurring teacher salary support.
166700	5160670000	GOVERNOR'S SCHOOL FOR ARTS & HUMANITIES	To include distribution of Education Improvement Act funds to the Governor’s School for Arts and Humanities in support of arts education curriculum in the visual and performing arts.
166800	5160680000	ALLOC ED IMPV-WIL LOU GRAY	To include distribution of Education Improvement Act funds to Wil Lou Gray Opportunity School.
166900	5160690000	ALLOC ED IMPV-SCH DEAF & BLIND	To include distribution of Education Improvement Act funds to the School for Deaf and Blind.
167000	5160700000	ALLOC ED IMPV-DISABILITIES & SPEC NEEDS	To include distribution of Education Improvement Act funds to the Department of Disabilities and Special Needs.
167100	5160710000	SC COUNCIL ON ECONOMIC EDUCATION	To include distribution of Education Improvement Act funds to the SC Council on Economic Education
167200	5160720000	ALLOC ED IMPV-JOHN DE LA HOWE	To include distribution of Education Improvement Act funds to John De La Howe School.
167300	5160730000	ALLOC ED IMPV-SCH IMPROVE COUNCIL PROJ	To include distribution of funds to the University of South Carolina for the school improvement council which provides training and support to local school improvement councils.
167500	5160750000	ALLOC ED IMPV-CLEMSON AGRIC EDUC TEACHER	To include distribution of funds to Clemson University for agriculture education teachers.
167600	5160760000	CENTER FOR EDUCATIONAL PARTNERSHIPS	To include distribution of Education Improvement Act funds to the Center for Educational Partnerships
167700	5160770000	ALLOC ED IMPV-NAT BD CERTIF INCENTIVE	To allocate Education Improvement Act funding to be used as a reimbursement and a one-time bonus to teachers certified prior to June 30, 1998, and are under contract in South Carolina through 1998-99.
167900	5160790000	SCHOOL READINESS PLAN (A85) - NON-REC	To include distribution of Education Improvement Act funds to the South Carolina First Steps to School Readiness
168000	5160800000	PUBLIC-PRIVATE LITERACY PARTNERSHIPS	To include distribution of Education Improvement Act funds to the Read to Succeed Act

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
168100	5160810000	ALLOC ED IMPV-ARTS CURRICULA	To include distribution of funds to school districts for the Arts Curricula Program.
168200	5160820000	ALLOC ED IMPV-PARENT SUPPORT	To include distributions of funds to school districts for the Parent Support Program.
168300	5160830000	ALLOC ED IMPV-FAMILY LITERACY	To include distribution of funds to school districts for family literacy program designed to assist parents as they teach their preschool children to read.
168400	5160840000	ALLOC ED IMPV-CENTERS OF EXCELLENCE	To include distribution of funds to school districts for the Centers of Excellence Program.
168500	5160850000	ALLOC ED IMPV-TEACHER RECRUITMENT PGM	To include distribution of funds to state agencies, state universities/colleges or private entities for the Teacher Recruitment Program.
168600	5160860000	ALLOC ED IMPV-AID TEACHER LOAN	To include distribution of funds to school districts for the Aid Teacher Loan Program.
169300	5160930000	SC PUBLIC CHARTER SCHOOL DISTRICT	To include distribution of funds to the SC Public Charter School District
169700	5160970000	ALLOC ED IMPV-GOV SCH FOR MATH & SCIENCE	To include distribution of Education Improvement Act funds to the Governors School for Math and Science.
169800	5160980000	EOC 4 YEAR OLD EVALUATION	To include distribution of EIA funding to the Education Oversight Committee to evaluate the four year old educational program.
169900	5160990000	"CENTER FOR EDUC RECRUIT,RET,& ADVANCE"	To include distribution of EIA funding to Winthrop University for the Center for Education, Recruitment, Retention, and Advancement (CERRA).
170000	**NOT NECESSARY**	**ALLOCATIONS (FUNDS OTHER THAN APPROPRIATED)**	To be used where lump sums, other than state appropriated funds, are moved from a State agency to another State agency or some other entity for some designated program or project. Any payment made under this series, where the payee is a city, town, or county treasurer, must carry a city or county code.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
170100	5170010000	DIST TO SUBDIVISION	Not currently used in SCEIS; recommended use would be for distribution of funds, other than state appropriated funds, to cities and towns
171000	5170100000	ALLOC MUNICIPALITIES-UNRES	To include distributions of funds, other than state appropriated funds, to cities and towns where such monies may be used for the general operations of the city and town in an unrestricted manner.
171100	5170110000	ALLOC MUNICIPALITIES-RES	**5170110000 - 5170110600:** To include distributions of funds, other than state appropriated funds, to cities and towns where the expenditures of such monies is restricted by law or regulations to a particular project or program.
171100	5170110001	ALLOC MUNI-HOME DIR DEPOSIT	
171100	5170110002	ALLOC MUNI-FED SUB-RECIPIENT RESTRICTED	
171100	5170110100	ALLOC MUNICIPALITIES-PERSONNEL	
171100	5170110200	ALLOC MUNICIPALITIES-CONTRACTUAL	
171100	5170110300	ALLOC MUNICIPALITIES-OTHER	
171100	5170110500	ALLOC MUNICIPALITIES-TRAVEL	
171100	5170110600	ALLOC MUNICIPALITIES-EQUIP	
171600	5170160000	ALLOC MUNICIPALITIES-ACCOMMODATION TAX	To include distribution of funds other than state appropriated funds, to cities and towns from revenues collected for accommodations taxes in accordance with Code of Laws, Chapter 35 of Title 12.
171700	5170170000	ALLOC MUNICIP-LOST-PROP TAX CREDIT FUND	To include distribution of funds other than state appropriated funds, to municipalities from revenues collected for local option sales tax in accordance with Code of Laws Chapter 10 of Title 4 of the 1976 Code. This code will only be used by the State Treasurer's Office.
171800	5170180000	ALLOC MUNICIPALITIES-LOST-REVENUE FUND	To include distribution of funds other than state appropriated funds, to municipalities from revenues collected for local option sales tax in accordance with Code of Laws, Chapter 10 of Title 4 of the 1976 Code. This code will only be used by the State Treasurer's Office.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
171900	5170190000	LOCAL OPTION TOURISM DEVELOPMENT FEE	To include distribution of funds other than state appropriated funds, to counties/cities from revenues collected for local option Tourism Development Fee sales taxes in accordance with Code of Laws, Article 9, Chapter 10 of Title 4 of the 2009 Code. This code will only be used by the State Treasurer's Office.
172000	5170200000	ALLOC COUNTIES-UNRES	To include distributions of funds, other than state appropriated funds, to counties where such monies may be used for the general operations of the county in an unrestricted manner.
172100	5170210000	ALLOC COUNTIES-RES	**5170210000 - 5170210600:** To include distributions of funds, other than state appropriated funds, to counties where the expenditure of such monies is restricted by law or regulation to a particular project or program.
172100	5170210001	ALLOC COUNTIES-FED SUBRECIPIENT RESTRICT	
172100	5170210100	ALLOC COUNTY-PERSONNEL	
172100	5170210200	ALLOC COUNTY-CONTRACTUAL	
172100	5170210300	ALLOC COUNTY-OTHER	
172100	5170210500	ALLOC COUNTY-TRAVEL	
172100	5170210600	ALLOC COUNTY-EQUIP	
172200	5170220000	CAP PROJ LOCAL OPTION SALES TAX - COUNTY	To include distribution of funds other than state appropriated funds, to counties from revenues collected for local option capital project sales taxes in accordance with Code of Laws, Article 3, Chapter 10 of Title 4 of the 1976 Code. This code will only be used by the State Treasurer's Office.
172300	5170230000	TRANS FACILITY LCL OPT SALES TX - COUNTIES	To include distribution of funds other than state appropriated funds, to counties from revenues collected for local option transportation facility sales taxes in accordance with Code of Laws, Chapter 37 of Title 4 of the 1976 Code. This code will only be used by the State Treasurer's Office.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
172400	5170240000	ALLOC ENTITIES - ED CAP IMPROV SALES USE TAX	To include distribution of funds, other than state appropriated funds, to a county treasurer for benefit of a county school district, and if revenues are shared, to an area commission or higher education board of trustee from revenues collected in accordance with Code of Laws, Article 4, Chapter 10 of Title 4 of the 1976 Code. This object will only be use by the State Treasurer's Office.
172500	5170250000	ALCOHOLIC LIQUORS MINI BOTTLE TAX	To include distribution of funds other than state appropriated funds for counties from revenues collected for alcoholic liquors mini bottle tax in accordance with Code 12-33-245(B).
172600	5170260000	ALLOC COUNTIES-ACCOMMODATIONS TAX	To include distribution of funds other than state appropriated funds, to counties from revenues collected for accommodations taxes in accordance with Code of Laws, Chapter 35 of Title 12.
172700	5170270000	ALLOC COUNTIES-LOST-PROP TAX CREDIT FUND	To include distribution of funds other than state appropriated funds, to counties from revenues collected for local option sales taxes in accordance with Code of Laws, Chapter 10 of Title 4 of the 1976 Code. This code will only be used by the State Treasurer's Office.
172800	5170280000	ALLOC COUNTIES-LOST-REVENUE FUND	To include distribution of funds other than state appropriated funds, to counties from revenues collected for local option sales taxes in accordance with Code of Laws, Chapter 10 of Title 4 of the 1976 Code. This code will only be used by the State Treasurer's Office.
172900	5170290000	ALLOC COUNTIES-SOLID WASTE TIRE FEE	To include distribution of funds other than state appropriated funds, to counties from revenues collected from the Solid Waste Tire Fee. Section 44 96 170, 1976 Code.
174000	5170400000	ALLOC COUNTIES-MOTOR CARRIER PAY IN LIEU	To include distribution of funds other than state appropriated funds, to counties from revenues collected for motor carrier payments in lieu of taxes. Section 12-37-2850, 1976 Code.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
174500	5170450000	ALLOC COUNTY LIBRARIES	To include distributions of funds, other than state appropriated funds, to county libraries.
175000	5170500000	ALLOC SCH DIST	**5170500000 - 5170507000:** To include distributions of funds, other than state appropriated funds, to school districts.
175000	5170500100	ALLOC SCHOOL-PERSONNEL	
175000	5170500200	ALLOC SCHOOL-CONTRACTUAL	
175000	5170500300	ALLOC SCHOOL-OTHER	
175000	5170500500	ALLOC SCHOOL-TRAVEL	
175000	5170500600	ALLOC SCHOOL-EQUIP	
175000	5170500700	ALLOCATION SCHOOL DISTRICT-ADVANCE	
175000	5170501000	ALLOC SCH DIST - SALARIES	
175000	5170502000	ALLOC SCH DIST - EMPLOYEE BENEFITS	
175000	5170503000	ALLOC SCH DIST - PURCHASED SERVICES	
175000	5170504000	ALLOC SCH DIST - SUPPLIES & MATERIALS	
175000	5170505000	ALLOC SCH DIST - CAPITAL OUTLAY	
175000	5170506000	ALLOC SCH DIST - OTHER	
175000	5170507000	ALLOC SCH DIST - TRANSFER	
175100	5170510000	ALLOC SCH DIST & SPEC SCH-CHILD EDUC FD	**5170510000 - 5170517000:** To include distributions of Children's Education Endowment Funds to school districts and special schools.
175100	5170511000	SCH DIST ED END - SALARIES	
175100	5170512000	SCH DIST ED END - EMPLOYEE BENEFITS	
175100	5170513000	SCH DIST ED END - PURCHASED SERVICES	
175100	5170514000	SCH DIST ED END - SUPPLIES & MATERIALS	
175100	5170515000	SCH DIST ED END - CAPITAL OUTLAY	
175100	5170516000	SCH DIST ED END - OTHER	
175100	5170517000	SCH DIST ED END - TRANSFER	
176400	5170640000	ALLOC SCHOOL DIST - EFA	To include distributions of funds, other than state appropriated funds, to school districts within the state for the Education Finance Act.
176500	5170650000	EDUCATION FINANCE ACT - STABILIZATION FUND	To include distributions of federal funds from the State Budget Stabilization Fund.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
176700	5170670000	SCIENCE SOUTH	To include distributions of funds, other than state appropriated funds, to Science South
177000	5170700000	ALLOC ST AGENCIES	**5170700000 - 5170707000:** To include distributions of funds, other than state appropriated funds, to other state agencies.
177000	5170700001	ALLOC ST AGENCIES FED SUBRECIPIENT REST	
177000	5170700002	ALLOC ST AGENCIES FED SUBRECIPIENT REST	
177000	5170700100	ALLOC STATE-PERSONNEL	
177000	5170700200	ALLOC STATE-CONTRACTUAL	
177000	5170700300	ALLOC STATE-OTHER	
177000	5170700500	ALLOC STATE-TRAVEL	
177000	5170700600	ALLOC STATE-EQUIP	
177000	5170701000	ALLOC OTHER ST - SALARIES	
177000	5170702000	ALLOC OTHER ST - EMPLOYEE BENEFITS	
177000	5170703000	ALLOC OTHER ST - PURCHASED SERVICES	
177000	5170704000	ALLOC OTHER ST - SUPPLIES & MATERIALS	
177000	5170705000	ALLOC OTHER ST - CAPITAL OUTLAY	
177000	5170706000	ALLOC OTHER ST - OTHER	
177000	5170707000	ALLOC OTHER ST - TRANSFER	
177100	5170710000	VOCATIONAL EQUIPMENT	To include distribution of funds to Wil Lou Gray Opportunity School to support its vocational education component.
177200	5170720000	ALLOC ARCHIVES & HISTORY	To include distribution of funds to the Department of Archives to promote the study and development of historical works.
177300	5170730000	ALLOC - STATUS OFFENDER	To include distribution of funds to expand residential programs to include programs for court ordered status offenders. Components of such a program shall include collaboration between the home school district and the residential school and treatment or related services to the families of students in placement.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
177500	5170750000	ALLOC ENTITIES	**5170750000 - 5170757000:** To include distributions of funds, other than state appropriated funds, to any entity not included above.
177500	5170750001	ALLOC ENTITIES ARRA PRINCIPAL FORGIVENES	
177500	5170750002	ALLOC ENTITIES CLK OF CT FEE CHILD SUPP	
177500	5170750003	ALLOC ENTITIES FED SUBRECIPIENT RESTRICT	
177500	5170750004	ALLOC ENTITIES ALL PRINCIPAL FORGIVENESS	
177500	5170750100	ALLOC ENTITIES-PERSONNEL	
177500	5170750200	ALLOC ENTITIES-CONTRACTUAL	
177500	5170750300	ALLOC ENTITIES-OTHER	
177500	5170750500	ALLOC ENTITIES-TRAVEL	
177500	5170750600	ALLOC ENTITIES-EQUIP	
177500	5170750700	ALLOC ENTITIES-ADVANCE	
177500	5170751000	ALLOC ENTITIES - SALARIES	
177500	5170752000	ALLOC ENTITIES - EMPLOYEE BENEFITS	
177500	5170753000	ALLOC ENTITIES - PURCHASED SERVICES	
177500	5170754000	ALLOC ENTITIES - SUPPLIES & MATERIALS	
177500	5170755000	ALLOC ENTITIES - CAPITAL OUTLAY	
177500	5170756000	ALLOC ENTITIES - OTHER	
177500	5170757000	ALLOC ENTITIES - TRANSFER	
177600	5170760000	ALLOC ENTITIES-ALCOHOL & DRUG TREAT	To include distribution of funds other than state aid for medical treatments for alcohol and drug abuse handled by subcontractors.
177700	5170770000	ALLOC ENTITIES-AID TO EMS REGIONAL	To include distribution of funds other than state aid for continued EMS regional operations
177800	5170780000	ALLOC ENTITIES-ALCOHOL & DRUG INTERVEN	Monies paid to a firm or individual by a state agency who is the recipient of a grant or is handling allocations for some other entities under contractual agreements. Examples: Monies paid direct to a food service firm to provide meals for programs in lieu of allocations being paid to a governmental entity.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
177900	5170790000	ALLOC ENT ALCOHOL DRUG PREVENT	To include distribution of funds other than state aid for prevention programs handled by subcontractors.
178000	5170800000	ALLOC PRIVATE SECTOR	Monies paid to a firm or individual by a state agency who is the recipient of a grant or is handling allocations for some other entities under contractual agreements. Examples: Monies paid direct to a food service firm to provide meals for programs in lieu of allocations being paid to a govern¬mental entity.
178100	5170810000	ALLOC PRIVATE SECTOR-REPORTABLE	Monies paid under the specific terms of a grant to individuals or partnerships for programs which have been deemed to be taxable income by the payer.
178200	5170820000	ALLOCATIONS-INTERIM LEC	The Interim Local Exchange Fund (ILEC) provides that all incumbent local exchange carriers operating in South Carolina reduce their access rates to the level equal to the largest local exchange carrier operating in the state. All telecommunication companies operating in the state required to lower their rates receive monthly payments by formula. Revenues are derived from all local exchange carriers operating in the state whose revenues were reduced due to the statutory mandate. Section 58-9-10, 1976 Code.
178300	5170830000	ALLOCATIONS-USF	The Universal Service Fund (USF) provides that all telecommunication companies certified in South Carolina pay into the fund monthly and that telecommunication companies designated as carriers of last resort receive the revenues of this fund. Section 58-9-280, 1976 Code.
178400	5170840000	DISCUS PROGRAMS	Distribution of funds to the South Carolina State Library for a virtual library program that provides online access to library resources.
178500	5170850000	ALLOC PLAN DISTRICTS	To include distributions of funds, other than state appropriated funds, to any planning districts.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
178600	5170860000	GENERAL RESERVE FUND TRANSFER	This code is used to transfer cash from the General Reserve Fund Appropriation in the General Fund to the General Reserve Fund-Principal Account in the State Treasurer's Office.
178800	5170880000	GENERAL FUND TRANSFER	This code is used to transfer cash from General Fund Appropriations to General Fund Revenue as may be required by the Appropriation Act.
179900	5170990000	ALLOC NONRECURRING TRANSFERS	To include a one time distributions of funds, other than state appropriated funds, for nonrecurring purposes
180000	**NOT NECESSARY**	**STATE AID (STATE APPROPRIATED FUNDS ONLY)**	To include all disbursements of monies appropriated by the state for aid to any governmental entity. Any payment made under this series, where the payee is a city, town or county, must carry a city or county code.
180100	5180010000	AID MUNICIPALITY-INV TAX PHASEOUT REIMB	To include distributions of state monies to any cities and towns within the state to replace local tax monies lost due to phaseout of Merchants Inventory Tax.
180900	5180090000	AID MUNICIPALITIES-MANUF DEPR REIMB	To include distributions of state aid to any cities and towns within the state to replace local tax monies lost due to additional depreciation allowed for manufacturer's machinery and equipment.
181100	5180110000	AID MUNICIPALITIES-RES	To include distributions of state aid to any cities and towns within the state where the expenditure of such monies is restricted by law or regulation to a particular program or project, if not otherwise specifically classified.
181200	5180120000	AID MUNICIPALITIES-HOMESTEAD EXEMPT	To include distributions of state monies to any cities and towns within the state to replace local tax monies lost due to homestead exemptions.
181300	5180130000	CONSOLIDATED FUNDS DISTR TO SUBDV	Not currently used in SCEIS; recommended use would include distributions of state monies to any cities and towns within the state to replace local tax monies lost due to consolidated distributions to subdivisions

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
181400	5180140000	TEACHER SALARY SUPPORT STATE SHARE - REC	To include distribution of state aid to any counties within the state where such monies may be used for teacher salary support (recurring)
182000	5180200000	AID COUNTIES-UNRES	To include distributions of state aid to any counties within the state where such monies may be used for the general operations of the county in an unrestricted manner, if not otherwise specifically classified.
182100	5180210000	AID COUNTIES-RES	To include distributions of state aid to any counties within the state where the expenditures of such monies is restricted by law or regulation to a particular project or program, if not otherwise specifically classified.
182200	5180220000	AID CNTYS-HMSTD EXMPT REIMB	To include distributions of state monies to any counties within the state to replace local tax monies lost due to homestead exemptions.
182400	5180240000	SUMMER SCHOOL CAMPS	To include distribution of state aid to any counties within the state where such monies may be used for Summer School Camps
182700	5180270000	AID CNTY-ALCOHOLIC LIQ TAX HOLD HARMLESS	To include the distribution of state appropriated funds for counties from revenues collected from the alcoholic liquors excise tax in accordance with SC Code Section 12-33-245(C).
182800	5180280000	AID TO COUNTIES - CLERKS OF COURT	To include distribution of state aid to any counties within the state where such monies may be used for County Clerk of Court operations.
182900	5180290000	AID TO COUNTIES - MFG DEPRECIATION REIMBURSEMENT	To include distributions of state aid to any counties within the state to replace local tax monies lost due to additional depreciation allowed for manufacturer’s machinery and equipment.
183000	5180300000	AID TO COUNTIES - PROBATE JUDGES	To include all distributions of state aid to county probate judges within the state.
183100	5180310000	AID TO COUNTIES - SHERIFFS	To include all distributions of state aid to county sheriffs within the state.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	G/L ACCOUNT	GENERAL LEDGER LONG TEXT	DEFINITION OF ACCOUNTS
183200	5180320000	AID CNTYS-TX FRM&SUPPLIES-AUDITORS&TREAS	To include all distributions of state aid to county auditors and treasurers within the state for tax forms and supplies.
183300	5180330000	AID CNTYS-REGISTER OF DEEDS	To include all distributions of state aid to Register of Deeds within the state.
183400	5180340000	BUS DRIVER'S WORKER'S COMP	Distribution of state aid to school districts for Bus Driver’s Worker’s Compensation.
183500	5180350000	AID CNTYS-CORONERS	To include all distributions of state aid to county coroners within the state.
183600	5180360000	AID CNTYS-LOCAL REG EXP	To include all distributions of state aid for local registration expenses to counties within the state.
183700	5180370000	YOUNG ADULT EDUCATION	To include all distributions of state aid to school districts within the state for the Young Adult Education Program.
183800	5180380000	AID CNTYS-ELECTION COMM	To include all distributions of state aid to county election commissions within the state.
184000	5180400000	AID CNTYS-POLL MGR CLKS	To include all distributions of state aid to all county poll managers and clerks within the state.
184100	5180410000	AID CNTYS-DEFENSE INDIGENTS	To include all distributions of state aid to any counties within the state for the Defense of Indigents Program.
184200	5180420000	AID CNTYS-AUDITORS	To include all distributions of state aid to County Auditors within the state. replace local tax monies lost due to phaseout of Merchants Inventory Tax.
184300	5180430000	AID CNTYS-TREASURERS	include all distributions of state aid to County Treasurers within the state.
184400	5180440000	AID TO COUNTY VETERANS OFFICES	To include all distributions of state aid to county veterans offices within the state.
184500	5180450000	AID CNTY LIBRARIES	include all distributions of state aid to county libraries within the state.
184600	5180460000	AID SCH DIST-HANDICAPPED	To include distributions of state aid to school districts for profoundly mentally handicapped pupils.
184700	5180470000	AID CNTYS-INV TAX PHASEOUT REIMB	To include distributions of state monies to any counties within the state to replace local tax monies lost due to phaseout of Merchants Inventory Tax.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
184800	5180480000	AID TO COUNTIES-PROPERTY TAX RELIEF FUND	**5180480000 - 5180480004:** To include distributions of state aid to counties to replace monies lost as a result of Homestead Exemptions from property taxes levied for school operations.
184801	5180480001	NEW SCHOOL TAX CREDIT	
184802	5180480002	$2.5 MINIMUM	
184803	5180480003	HOMESTEAD SCHOOL OP	
184804	5180480004	$100K PTR	
184900	5180490000	AID SCH DIST-SC STATE-FELTON LAB	To include distributions of state aid to S.C. State University for the operation of the Felton Lab School.
185000	5180500000	AID SCH DIST	To include distribution of state aid to school districts which are not otherwise classified by a specific expenditure code for aid to school districts.
185100	5180510000	STUDENT HEALTH AND FITNESS	To include all distributions of state aid to school districts within the state for student health and fitness
185300	5180530000	ETV-K-12 TEACHER TRAINING	To include all distributions of state aid to school districts within the state for ETV's K-12 Teacher Training
185500	5180550000	AID SCH DIST-NURSE PROG	To include all distributions of state aid to school districts within the state for the Nurse Program.
185600	5180560000	AID SCH DIST-BUS DR SAL	To include all distributions of state aid to school districts within the state for school bus drivers.
185800	5180580000	AID SCH DIST-BUS CONT DR SAL	To include all distributions of state aid to school districts within the state for school bus contract driver salaries.
185900	5180590000	STUDENT LOAN CORP-CAREER CHANGERS	Distribution of funds for student loans to individuals changing careers to become a teacher.
186000	5180600000	AID TO SCHOOL DISTRICTS - SCHOOL LUNCH PROGRAM AID	To include all distributions of state aid to school districts within the state for School Lunch Program aid.
186100	5180610000	AID SCH DIST-BUS DR AIDE HNCP	To include all distributions of state aid to school districts within the state for bus driver aides in transportation of handicapped.
186300	5180630000	AID SCH DIST-EMPLOYER CONTRIBUTION	To include all distribution of state aid to school districts within the state for employer contributions.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	G/L ACCOUNT	GENERAL LEDGER LONG TEXT	DEFINITION OF ACCOUNTS
186400	5180640000	AID SCH DIST-EFA	To include all distributions of state aid to school districts within the state for the Education Finance Act.
186700	5180670000	GUIDANCE/CAREER SPECIALIST	To include all distributions of state aid to school districts within the state for Guidance/Career Specialist.
186800	5180680000	MODERNIZE VOCATIONAL EQUIPMENT	To include distribution of state aid to school districts for the purchase of equipment for vocational training.
187000	5180700000	AID ST AGENCIES	To include all distributions of state aid to other state agencies.
187100	5180710000	AID ST AGENCIES-ADULT EDUCATION	To include all distributions of state aid to state agencies for Adult Education Programs.
187300	5180730000	AID TO EMERGENCY MEDICAL SERVICE-REGIONAL	To include all distribution of state aid to the Emergency Medical Service - Regional.
187400	5180740000	AID ENTITIES-RURAL DEVELOPMENT	To include distributions of state aid to any entities within the state where such monies may be used for rural improvements.
187500	5180750000	AID ENTITIES	To include all distributions of state aid to any entity not listed above.
187600	5180760000	AID ENTITIES-ALCOHOL & DRUG TREAT	To include distribution of state aid for medical treatments for Alcohol and Drug Abuse Programs handled by subcontractors.
187800	5180780000	AID TO ENT- Alcohol and Drug Intervention	To include distribution of state aid for intervention in Alcohol and Drug Abuse Programs handled by subcontractors.
187900	5180790000	AID ENTITIES-ALCOHOL & DRUG PREVENTION	To include distribution of state aid for prevention in Alcohol and Dug Abuse Programs handled by subcontractors.
188000	5180800000	AID PRIVATE SECTOR	State monies paid to a firm or individual under terms of a grant.
188300	5180830000	LOCAL GOVERNMENT FUND NON-RECURRING REV	
188400	5180840000	AID CONSERVATION DISTRICTS	To include distributions of state aid to any soil and water conservation district within the state where such monies shall be used for general assistance to the district's program.
188500	5180850000	AID PLANNING DISTRICTS	To include all distributions of state aid to any entity not listed above.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
188600	5180860000	AID TO PRIVATE SECTOR-REPORTABLE	Monies paid under the specific terms of a grant to individuals or partnerships for programs which have been deemed to be taxable income by the payer.
188700	5180870000	NATIONAL BOARD CERTIFICATION	To include all distributions of state aid for the National Board Certification Program for teachers.
188800	5180880000	AID SCHOOL DIST-PILOT EXT	To include all distributions of state aid to school districts within the state for the Pilot Project for an extended school year program for handicapped children.
189000	5180900000	AID CNTYS-FIRE DEPT PREM TAX	To include distributions of state aid to any fire departments not within city or town limits within the State from revenues collected for premium taxes on companies licensed with this State. Disbursed pursuant to Section 38 57 110, 1976 Code.
189100	5180910000	AID CNTYS-BROKERS PREM-FIRE DEPT	To include distributions of state aid to any fire departments not within city or town limits with the State from revenues collected for taxes on companies not licensed within this State. Disbursed pursuant to Sections 38 47 30 and 38 47 70, 1976 Code.
189200	5180920000	AID TO FIRE DISTRICTS	To include distributions of state aid to any Fire District within the State.
189300	5180930000	AID-LOCAL GOVERNMENT FUND	To include distribution of state aid to any municipality and county within the state from the Local Government Fund. Part II, Section 22, FY 1991 92 Appropriation Act.
189400	5180940000	AID SCH DIST-HOLOCAUST	To include distributions of state aid to the South Carolina Council on the Holocaust for the continued development and distribution of teaching resource materials.
189500	5180950000	AID SCH DIST-YOUTH IN GOVERNMENT	To include distributions of state aid to the Young Men's Christian Association for the Youth in Government program.
189600	5180960000	AID SCHL DIST-RETIREE INS	To include all distributions of state aid to school districts within the state for employer contributions, health/dental insurance for retirees.
189700	5180970000	AID SCH DIST-A. RUTLEDGE SCHOLARSHIP	To include distribution of state aid for Archibald Rutledge Scholarships.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
189800	5180980000	Aid to Subdivision - APT\ADEPT	To include distributions of state aid for the implementation of the ADEPT system or continuation of the APT system.
189900	5180990000	PHYSICAL EDUCATION-NURSES	To include distributions of state aid to school districts for nurses in the physical education program.
220500	5190010000	INTEREST EXPENSE-LATE PAYMENT	To classify the disbursements for interest expense paid to vendors for late payment of invoices in accordance with The Procurements Act 148 of 1981 as amended and Comptroller General regulations.
220600	5190020000	INTEREST EXPENSE-TAX REFUNDS	Interest paid by the Department of Revenue and Taxation on tax refunds paid more than 75 days after the later of the due date or the date the return was received by the Department of Revenue and Taxation.
310100	5190210000	CASH DISCOUNTS RECEIVED	Reductions to an invoice amount, for prompt payment.
220700	5190310000	STATE GRAND JURY EXPENSES	To include all expenditures for State Grand Jury Services in accordance with Section 14-7, 1976 Code of Laws. Payments to the Attorney General's Office only.
190200	5190410000	PURCHASE OF EVIDENCE	To classify the disbursement of funds for the purchase of evidence to be used by a state department.
220800	5190510000	OTHER LOSSES	To classify any losses incurred by an agency (Example: fraudulent activity affecting an agency's cash, etc.)
500000	**NOT NECESSARY**	**EQUIPMENT, VEHICLES, AND WORKS OF ART/HISTORICAL TREASURES (NON-CAPITALIZABLE):**	Expenditures of $5,000 OR LESS per item for the purchase of equipment, vehicles, and works of art and historical treasures. Transportation and installation charges are part of the asset's cost and should be charged and classified as such. All expenditures for the purchase of items exceeding $1,000 but not exceeding $5,000 per item must be charged to 5000. Expenditures for the purchase of items of $1,000 or less per item may be charged to supplies. For expenditures EXCEEDING $5,000 per item for the purchase of equipment, vehicles, and works of art and historical treasures, see 0600.
500800	5200010000	MOTOR VEHICLE EQUIP-PASS (NON-CAP)	Expenditures of $5,000 OR LESS per item for self propelled vehicles for highway use. Examples: Cars, trucks, and buses.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
501200	5200020000	BUSES & VEH TO TRANSPORT CHILD (NCAP)	Expenditures of $5,000 OR LESS per item for self propelled vehicles to transport children.
501700	5200030000	AIRCRAFT EQUIPMENT (NON-CAP)	Expenditures of $5,000 OR LESS per item for airplanes or new replacement airplane engines and related equipment.
500100	5200510000	OFFICE EQUIPMENT (NON-CAP)	**5200510000 - 5200510001:** Expenditures of $5,000 OR LESS per item for the purchase of equipment necessary for the proper operation of an office. Examples: Desks, chairs, tables, bookcases, file cabinets, lamps, typewriters, pictures, etc.
500100	5200510001	OFFICE EQUIP- NON-IT PLAN REL NON-CAP	
500300	5200520000	COPYING EQUIPMENT (NON-CAP)	Expenditures of $5,000 OR LESS per item for the purchase of copying equipment and any auxiliary equipment attached to the mainframe copier. Also to include installation or removal charges. Examples: Mainframe copier, collators, sorters, stitchers, and fax machines.
500400	5200530000	DATA PROCESS EQUIPMENT (NON-CAP)	**5200530000 - 5200530001:** Expenditures of $5,000 OR LESS per item for the purchase of data processing equipment. To include all computers, peripheral equipment, terminals, unit record equipment, and all input devices for preparing punch cards, punch paper tapes, and magnetic tapes. Also included in this classification are specialized cabinets and racks when used in conjunction with data processing equipment and are of no value in other areas.
500400	5200530001	DP SOFTWARE- NON-CAPITALIZED	
500500	5200540000	MED SCIENT LAB EQUIPMENT (NON-CAP)	**5200540000 - 5200540001:** Expenditures of $5,000 OR LESS per item for equipment of a medical, scientific, or laboratory nature. Examples: Instruments, operating tables, Bunsen burners, sterilizer, microscopes, hospital beds, etc.
500500	5200540001	HOSPITAL/INFIRMARY EQUIP (NONCAP)	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
500600	5200550000	HSHLD LDRY GROUND MAINT & JNTL EQ (NCAP)	**5200550000 - 5200550001:** Expenditures of $5,000 OR LESS per item for fixtures and furnishings used in ranger stations, residences, dormitories, penitentiaries, or other state institutions or equipment other than for office use. Examples: Chairs, tables, dressers, refrigerators, garbage disposals, ranges, vacuum cleaners, similar furniture, air conditioners, grass mowers, bush hogs, burglar alarm systems.
500600	5200550001	KITCHEN EQUIP NON-CAP	
500700	5200560000	EDUCATIONAL EQUIPMENT (NON-CAP)	**5200560000 - 5200560001:** Expenditures of $5,000 OR LESS per item for equipment for educational purposes used in schools, parks, playgrounds, or other educational or recreational centers. This is not to include ordinary equipment even though purchased for educational purposes.
500700	5200560001	AUDIOVISUAL EQUIP NON-CAP	
500900	5200570000	PRINTING EQUIPMENT (NON-CAP)	Expenditures of $5,000 OR LESS per item for all printing equipment. Examples: Offset presses or cameras and optical equipment used in conjunction with printing. Also to include platemakers, binders, stitchers, folders, paper drills, and punches, collators, paper joggers, typesetters, addressographs, and any other equipment utilized in a production capacity in a print shop.
501000	5200580000	MICROFILM FILE FICHE EQUIP (NON-CAP)	Expenditures of $5,000 OR LESS per item for the purchase of microfilm, microfile, or microfiche equipment.
501100	5200590000	PHOTO & AUDIO VISUAL EQUIP (NON-CAP)	Expenditures of $5,000 OR LESS per item for equipment for or related to photography and audio visual. Examples: Cameras, lenses, light meters, tripods, projectors, tape recorders, etc.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
501500	5200600000	CLIENT-PATIENT PRGM EQUIP (NON-CAP)	Expenditures of $5,000 OR LESS per item for equipment purchased for client/patients. To include expenditures for rental payments for clients/patients when these payments are converted to purchases. For Case Services equipment purchases, use appropriate equipment and case service code.
501600	5200610000	AGRI-MARINE-FRSTRY EQUIP (NON-CAP)	**5200610000 - 5200610001:** Expenditures of $5,000 OR LESS per item for livestock, vehicles, and other inanimate equipment purchased for agricultural, marine and forestry purposes. Examples: Tractors, plows, trailers, livestock, boats, etc.
501600	5200610001	LIVESTOCK NON-CAP	
502000	5200620000	MAJ TOOLS & OTHER MTR EQUIP (NON-CAP)	**5200620000 - 5200620001:** Expenditures of $5,000 OR LESS per item for major tools and motorized equipment not otherwise classified. To include road equipment purchased by the Department of Transportation. Examples: Table saw, chain saw, forklift, grass mowers, bush hog, generators, etc.
502000	5200620001	LAWN EQUIPMENT NON CAP	
502700	5200630000	LAW ENFORCEMENT EQUIPMENT (NON-CAP)	Expenditures of $5,000 OR LESS per item for the purchase of law enforcement equipment. To include guns, bomb tanks, surveillance equipment, drug dogs, etc.
502800	5200640000	TV/RADIO/ENG EQUIP (NON-CAP)	Expenditures of $5,000 OR LESS per item for television, radio and related engineering equipment. Repairs for this equipment should be charged to General Repairs.
503500	5200650000	COMMUNICATION EQUIP (NON-CAP)	Expenditures of $5,000 OR LESS per item for equipment of a communications nature for law enforcement, aircraft, automobile, administrative, mobile or fixed station. Examples: C. B. radios, walkie-talkies, mobile radios, cellular phones and related equipment.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
504000	5200660000	TELEPHONE EQUIPMENT (NON-CAP)	Expenditures of $5,000 OR LESS per item for the purchase and/or lease/purchase of office telephone equipment. This includes telephones and all peripheral equipment needed to install a telephone system in an office.
505100	5200670000	FACTORY EQUIPMENT (NON-CAP)	Expenditures of $5,000 OR LESS per item for equipment used in the manufacturing process. Examples: Drill Press, Stamping Machine, etc.
509900	5200680000	OTHER EQUIPMENT (NON-CAP)	Expenditures of $5,000 OR LESS per item for equipment not otherwise classified.
502600	5202010000	EXHIBITS & COLLECTIONS (NON-CAP)	Expenditures of $5,000 OR LESS per item or collection for antiques, exhibits, paintings, fossils, artifacts, monuments, sculptures, and other items purchased for or used in displays in museums and archives.
501800	5202020000	LIBRARY BOOKS MAPS FILM (NON-CAP)	Expenditures of $5,000 OR LESS per item for library books, films, periodicals, historical or educational maps, magazines and other publications to be retained for permanent use. Includes audio and video materials retained for permanent use. Also includes educational cassettes, story tapes, and diskettes.
072000	5202510000	INTANGIBLE ASSETS	Intangible assets generally lack physical existence. This category includes such items as computer software, trademarks, and patents. Purchases of computer software of $1,000 or less per item may be charged to supplies. Agreements to use software that expire each year and are renewed on a year-to-year basis should be charged to Rent-Data Processing Equipment.
500100	5204010000	NLA-OFFICE EQUIPMENT (NON-CAPITALIZABLE)	**5204010000-5204990000:** To record the expenditures associated with the purchase of Non-Capitalizable (under $5,000) asset(s)
500300	5204030000	NLA-COPYING EQUIPMENT (NON-CAPITALIZABLE)	
500400	5204040000	NLA-DATA PROCESSING EQUIPMENT (NON-CAP)	
500402	5204040002	NLA-EQUIPMENT DP PERSONAL COMPUTERS (NON-CAP)	

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
500500	5204050000	NLA-MEDICAL,SCIENTIFIC,&LAB EQUIP(NON-CAP)	
500600	5204060000	NLA-HSEHLD,LDRY,GR MAINT&JNITRAL EQU NON-CAP	
500700	5204070000	NLA-EDUCATIONAL EQUIPMENT (NON-CAP)	
500800	5204080000	NLA-MOTOR VEHICLE - PASSENGER (NON-CAP)	
500900	5204090000	NLA-PRINTING EQUIPMENT (NON-CAPITALIZABLE)	
501000	5204100000	NLA-MICRFILM,MCRFILE,& MCRFCHE EQUIP NON-CAP	
501100	5204110000	NLA-PHOTOGRAPHIC& AUDIO-VISUAL EQUIP NON-CAP	
501200	5204120000	NLA-BUSES&OTH VEHICLES TRNSRT CHILD NON-CAP	
501500	5204150000	NLA-CLIENT/PATIENT PROGRAM EQUIP NON-CAP	
501600	5204160000	NLA-AGR MARINE &FORESTRY EQU NON-CAP	
501700	5204170000	NLA-AIRCRAFT EQUIPMENT (NON-CAPITALIZABLE)	
501800	5204180000	NLA-LIBRARY BOOKS, MAPS, & FILM (NON-CAP)	
502000	5204200000	NLA-MAJOR TOOLS&OTHER MOTORIZED EQUIP NONCAP	
502600	5204260000	NLA-EXHIBITS & COLLECTIONS (NON-CAP)	
502700	5204270000	NLA- LAW ENFORCEMENT EQUIPMENT (NON-CAP)	
502800	5204280000	NLA-TV/RADIO ENGINEERING EQUIPMENT (NON-CAP)	
503500	5204350000	NLA-COMMUNICATIONS EQUIPMENT (NON-CAP)	
504000	5204400000	NLA-TELEPHONE EQUIPMENT (NON-CAPITALIZABLE)	
505100	5204510000	NLA-FACTORY EQUIPMENT (NON-CAPITALIZABLE)	
509900	5204990000	NLA-OTHER EQUIPMENT (NON-CAPITALIZABLE)	
280200	5210010000	IDC EXPENSE ACCOUNT	To record indirect cost expenditures associated with Federal grants
722100	5210020000	IDC J04 EQC DIVISIONAL OH ASSESSMENT	**5210020000-5210020003:** To record indirect cost expenditures associated with Federal grants, only to be used by DHEC
029900	5210020001	IDC J04 HS OH ASSESSMENT	
029900	5210020002	IDC J04 STATE ASSESSMENT	
722100	5210020003	IDC J04 OTHER ASSESSMENT	
200200	5230010000	PETTY CASH FUND - ESTABLISH/CHANGE	Expenditures to set up or add to a petty cash fund approved by the Auditor's Office.
200200	5230010001	PETTY CASH FUND - CHANGE (STATISTICAL)	Expenditures to set up or add to a petty cash fund approved by the Auditor's Office.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
N/A	5230100000	MISC BANK RECON CHGS (STATISTICAL)	Expenditures to make corrections to a bank reconciliation - STO use only
N/A	5830001000	MORTGAGE LOAN PRGM OTHER EXPENSE	To record miscellaneous expenditures in relation to the Mortgage Loan Program
N/A	5830001001	TRUSTEE FEES	To record Trustee fee expenditures in relation to the Mortgage Loan Program
N/A	5830002000	BAD DEBT EXPENSE - LOAN PROGRAM	To record expenditures relating to the agency's fraud recovery efforts
N/A	5830002001	BAD DEBT EXPENSE - LOAN PROGRAM	To record expenditures relating to the agency's fraud recovery efforts
177000	5830003000	REIMBURSABLE FORECLOSURE EXP	To record expenditures relating to foreclosure efforts, that are eligible for reimbursement
N/A	5830003001	GAIN/LOSS ON FORECLOSURE PRINC	To record gains/losses relating to the principal amount of loans in foreclosure
N/A	5830003002	GAIN/LOSS ON FORECLOSURE INTEREST	To record gains/losses relating to the interest amount of loans in foreclosure
N/A	5830004000	SERVICING RELEASE FEES	To record expenditures relating to service release fees paid to the originator of a loan, in exchange for the rights to service the loan
N/A	5830004001	LOAN SRVC EXP ACCR NO FM	To record expenditures (not related to a specific period) relating to service release fees paid to the originator of a loan, in exchange for the rights to service the loan
N/A	5830004010	SERVICING FEES PAID TO SERVICER	To record expenditures relating to fees paid to service loans
N/A	5830004020	SERVICING DEPT SERVICING EXPENSES	To record the departments expenditures relating to the costs of servicing loans
N/A	5830005000	BOND ISSUANCE EXPENSE	To record expenditures relating to bond issuance
N/A	5830005010	BOND INSURANCE EXPENSE	To record expenditures relating to insurance on bonds issued
N/A	5830005020	OTHER BOND PROGRAM EXPENSES	To record miscellaneous expenditures relating to bond issued
N/A	5830006000	DEFERED LOSS ERLY EXTINGUISHMENT OF DEBT	To record expenditures for deferred losses on early extinguishment of debt
N/A	5830007000	OTHER BOND PROGRAM EXPENSES	To record miscellaneous expenditures relating to bond issued

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
N/A	5830008000	HOUSING TRUST FUND AWARDS	To record expenditures relating to Housing Trust Fund Awards
N/A	5836010000	BAD DEBT EXP - AR	To record expenditures for accounts recievable bad debt
840000	**NOT NECESSARY**	**EMPLOYEE DEDUCTIONS**	This classification should include the disbursement of employee deductions which have been withheld or deducted from the earnings of such employees.
840100	5840010000	RETIREMENT-SRS EMP DED	To specifically classify the disbursement of amounts deducted from the earnings of an employee for the State Retirement system.
840200	5840020000	RETIREMENT-PORS EMP DED	To specifically classify the disbursement of that portion of police officer's retirement deducted from the earnings of the employee.
840300	5840030000	RETIREMENT-GARS EMP DED	To specifically classify the disbursement of that portion of retirement deducted from the earnings of members of the General Assembly.
840400	5840040000	RETIREMENT-JSRS EMP DED	To specifically classify the disbursement of that portion of retirement deducted from the earnings of judges, justices, and solicitors.
840500	5840050000	SOCIAL SECURITY WITHHELD	To specifically classify the disbursement of that portion of social security deducted from the earnings of the employee.
840600	5840060000	INSURANCE WITHHELD	To specifically classify the disbursement of insurance deducted from the earnings of the employee.
840700	5840070000	FEDERAL INCOME TAX WITHHELD	To specifically classify the disbursement of Federal Income Taxes deducted from the earnings of the employee.
840800	5840080000	STATE INCOME TAX WITHHELD	To specifically classify the disbursement of State Income Taxes deducted from the earnings of the employee
841100	5840110000	PARKING	To specifically classify the disbursement of parking fees deducted from the earnings of the employee
841200	5840120000	RETIREMENT ORP-EMP DED	To specifically classify the disbursement of amounts deducted from the earnings of an employee for the Optional Retirement Program.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
841300	5840130000	DEDUCTION PROCESSING FEE	To classify the disbursement of amounts charged to insurance plans, credit unions, deferred compensation plans and professional associations for processing payroll deductions.
841400	5840140000	CHILD SUPPORT PROCESSING FEE	To classify the disbursement of amounts deducted from the earnings of the employee for child support processing fees.
841500	5840150000	RETIREMENT UNELECTED-EMP DED	To classify the disbursement of amounts deducted from the earnings of an employee for retirement contributions until a retirement system election is made by the employee.
842000	5840200000	SAVINGS BONDS	To specifically classify the disbursement of amounts deducted from the earnings of the employee for the U. S. Government Savings Bonds.
842100	5840210000	UNITED FUND	To specifically classify the disbursement of amounts deducted from the earnings of the employee for United Fund Contributions.
842300	5840230000	CREDIT UNION	To specifically classify the disbursement of amounts deducted from the earnings of the employee for payments to the credit union.
842500	5840250000	TAX SHELTER ANNUITY	To specifically classify the disbursement of amounts deducted from employees for payment for a tax shelter annuity.
842700	5840270000	DEFERRED COMPENSATION	To specifically classify the disbursement of amounts deducted from the earnings of the employee for Deferred Compensation.
842800	5840280000	US ACT CHAPTER XIII	To specifically classify the disbursement of amounts deducted from the earnings of the employee for U. S. Act Chapter XIII.
843000	5840300000	INSTALLMENT SVC PURCHASE PROGRAM-EMP DED	To specifically classify the disbursement of installment purchase program deductions withheld from the earnings of the employee.
843100	5840310000	DCIA DEDUCTIONS	To specifically classify the disbursement of amounts deducted from the earnings of the employee for the Debt Control Improvement Act.

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
844000	5840400000	UNCLASSIFIED DEDUCTIONS	To classify the disbursement of amounts deducted from the earnings of the employee which have not otherwise been specifically classified.
850000	**NOT NECESSARY**	**PROJECT ALLOCATIONS NETTING TO ZERO**	To allocate cash to projects to comply with the Federal Cash Management Improvement Act.
850100	5850010000	PROJECT ALLOCATIONS NETTING TO ZERO	This code will allow agencies to allocate cash to projects to comply with the Federal Cash Management Improvement Act. A cost allocation pool project will record expenditure credits and several other projects will record expenditure debits.
N/A	5910010000	LUMP SUM AGENCY WITHDRAWALS	To record lump sum expenditures for agencies not on SCEIS
900000	**NOT NECESSARY**	**PERSONAL SERVICES - UNCLASSIFIED**	
920100	5920010000	SENATORS	Elected Legislative Members and Officers
920200	5920020000	THE SPEAKER	Elected Legislative Members and Officers
920300	5920030000	PRESIDENT OF THE SENATE	Elected Legislative Members and Officers
920400	5920040000	PRESIDENT PRO TEMPORE	Elected Legislative Members and Officers
920500	5920050000	SPEAKER PRO TEMPORE	Elected Legislative Members and Officers
920700	5920070000	REPRESENTATIVES	Elected Legislative Members and Officers
940600	5940060000	STAFF COUNSEL-JUDICIARY COMM P	Unclassified Legislative - House
940800	5940080000	STAFF COUNSEL-ED & PUB WKS COM P	Unclassified Legislative - House
949100	5940910000	UNCLASS LEG MISC P	Unclassified Legislative - House
952100	5950010000	"UNCLASS-LEG-MISC-PRINTING, INFO & TECH"	Unclassified Legislative - Printing, Information and Technology Systems
955000	5950020000	DIRECTOR	Unclassified Legislative - Printing, Information and Technology Systems
957300	5950030000	UNCLASSIFIED-TEMP-LEGISLATIVE PRINTING	Unclassified Legislative - Printing, Information and Technology Systems
960100	5960010000	CODE COM & DIRECTOR P	Unclassified Legislative - Codification of Laws and Legislative Council
970100	5970010000	DIRECTOR P	Unclassified Legislative - Legislative Audit Council:
972100	5970020000	UNCLASSIFIED-LEGISLATIVE-MISC-LAC	Unclassified Legislative - Legislative Audit Council:
980100	5980010000	EXECUTIVE DIRECTOR	Unclassified Legislative - Miscellaneous Study Committee
989500	5980020000	UNCLASSIFIED LEGISLATIVE MISCELLANEOUS	Unclassified Legislative - Miscellaneous Study Committee

EXPENDITURE GENERAL LEDGER ACCOUNTS			
STARS OBJECT CODE	**G/L ACCOUNT**	**GENERAL LEDGER LONG TEXT**	**DEFINITION OF ACCOUNTS**
998900	5990010000	TEMPORARY HELP	Unclassified Legislative - Senate
999000	5990020000	UNCLASS-LEG SENATE	Unclassified Legislative - Senate