

EXPENDITURE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - MARCH 2019			
G/L ACCOUNT	GENERAL LEDGER LONG TEXT	DEFINITION OF ACCOUNTS	UPDATES
5020077130	SRVCS,MAINT&WARR - END USER COMPUTING	IT - Desktop/laptop/tablet repairs done by another company on devices and computer programs (that come standard with the equipment) to perform your day-to-day job.	<p>Changed definition from "IT - Desktop/laptop repairs done by another company on devices and computer programs (that come standard with the equipment) to perform your day-to-day job. Example(s): Desktop/laptop repairs done by another company."</p> <p>to</p> <p>"IT - Desktop/laptop/tablet repairs done by another company on devices and computer programs (that come standard with the equipment) to perform your day-to-day job."</p>
5020077170	SRVCS,MAINT&WARR - PRINT & COPY END USER	IT - Printer, copier and fax repairs done by another company. Printer, copier and fax maintenance and warranty charges. Includes contingent per copy charges for maintenance agreements on <u>owned</u> copiers.	<p>Changed definition from "IT - Hosted computer systems / software programs or advisory support for the CIO/CTO and other IT Management groups (such as IT Human Resources, IT Purchasing). Example(s): Printer or copier repairs done by another company."</p> <p>to</p> <p>"IT - Printer, copier and fax repairs done by another company. Printer, copier and fax maintenance and warranty charges. Includes contingent per copy charges for maintenance agreements on <u>owned</u> copiers."</p>
5021010000	LEGAL SERVICES	<del>5021010000 - 5021010005</del> : 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 (for those payments, please see G/L's 5021020000 – 5021020002). Examples: Fees for clerks of court, judge of probate, sheriff for services of warrants, habeas corpus, legal research subscriptions and other general legal service expenses.	Updated range to include G/L 5021010005. Removed 'court reporters' from list of examples.
5021010005	LEGAL SERVICES - COURT REPORTER SERVICES		New G/L

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5031469312	UPS SYSTEMS SUPPLIES	Real Estate - All supplies expenses associated with an uninterruptible power supply (UPS) system for a building or an area of a building that includes more than just IT equipment. If the UPS is solely servicing IT equipment, it should be coded to the IT G/L most closely associated with its use e.g. G/L 5030067200 for servers. Includes supplies for repairs and maintenance as well as non-capitalized batteries (< \$2,500).	<p>Changed definition from "Real Estate - All supplies expenses associated with an uninterruptible power supply (UPS). Includes supplies for repairs and maintenance as well as non-capitalized batteries (&lt; \$2,500)."</p> <p>to</p> <p>"Real Estate - All supplies expenses associated with an uninterruptible power supply (UPS) system for a building or an area of a building that includes more than just IT equipment. If the UPS is solely servicing IT equipment, it should be coded to the IT G/L most closely associated with its use e.g. G/L 5030067200 for servers. Includes supplies for repairs and maintenance as well as non-capitalized batteries (&lt; \$2,500)."</p>
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. Awards shall be limited to fifty dollars per employee per calendar year.	Added "Awards shall be limited to fifty dollars per employee per calendar year." to definition
5033120000	REVENUE TAX STAMPS	Expenditures for special revenue tax stamps purchased by the Department of Revenue for resale to dealers and operators.	<p>Changed definition from "Expenditures for special revenue tax stamps purchased by the Department of Revenue and Taxation for resale to dealers and operators."</p> <p>to</p> <p>"Expenditures for special revenue tax stamps purchased by the Department of Revenue for resale to dealers and operators."</p>
5040027000	IT - RENT COPYING EQUIPMENT	IT - Record base lease expenses for copying equipment. Includes sales tax and property tax charges from the lessor/vendor. Contingent charges (i.e. # of copies) should be recorded to G/L 5040057000.	<p>Changed definition from "IT - Record base lease expenses for copying equipment; for contingent amounts (i.e. # of copies) use G/L 5040057000."</p> <p>to</p> <p>"IT - Record base lease expenses for copying equipment. Includes sales tax and property tax charges from the lessor/vendor. Contingent charges (i.e. # of copies) should be recorded to G/L 5040057000."</p>

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5040057000	IT – RENTAL-CONTINGENT RENTAL PAYMENTS	IT - Rental payments that depend on some factor related to the use of the leased property, such as number of copies. Please note: contingent per copy charges for maintenance agreements on <b>owned</b> copiers should be recorded to G/L 5020077170.	Changed definition from "IT - Rental payments that depend on some factor directly related to the use of the leased property, such as number of copies."  to  "IT - Rental payments that depend on some factor related to the use of the leased property, such as number of copies. Please note: contingent per copy charges for maintenance agreements on <b>owned</b> copiers should be recorded to G/L 5020077170."
5040060000	RENT - NON STATE OWNED REAL PROPERTY	Expenditures for the use, occupancy and right of possession of lands and buildings owned by any entity, other than the State of South Carolina for a specified time. Approval of the Division of Operations, Real Property Manager, may be required for payment. All governmental bodies are exempt from the real property leasing procedure requirements for non state owned real property: (1) for less than 3 months in a single fiscal year, or (2) for a total cost of less than \$25,000 in a single fiscal year. Includes temporary right-of-ways.	Changed long text from "RENT-NON ST OWNED R PROP" to "RENT - NON STATE OWNED REAL PROPERTY"
5040070000	RENT - STATE OWNED REAL PROPERTY	<del>5040070000</del> - <del>5040070001</del> : Expenditures for the use, occupancy, and right of possession of lands, buildings, and parking facilities owned by the State of South Carolina for a specified time.	Changed long text from "RENT-ST OWNED R PROPERTY" to "RENT - STATE OWNED REAL PROPERTY"
5051510000	REPORTABLE SUBSISTENCE	This G/L has been blocked for posting. Agencies should be using G/L 5050080000, 5050080001 or 5050580000 for state employees subsistence and G/L 5021440000 for non-state employee subsistence.	Removed G/L 5080080001 from definition and replaced with 5050080001.
<b>NOT NECESSARY</b>	<b>TAXES</b>	To include all payments for taxes paid to the Department of Revenue or local political subdivisions.	Changed definition from "To include all payments for taxes paid to the Department of Revenue and Taxation or local political subdivisions."  to  "To include all payments for taxes paid to the Department of Revenue or local political
5090010000	SALES TAX PAID	To classify the remittance of sales tax to the Department of Revenue by a department. (Use tax remitted should be classified under the G/L account of original purchase.)	Changed definition from "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 G/L account of original purchase.)"  to  "To classify the remittance of sales tax to the Department of Revenue by a department. (Use tax remitted should be classified under the G/L account of

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5090020000	PROPERTY TAXES	To classify the expenditures for property taxes paid by state agencies to local political subdivisions. Note: property taxes related to equipment rentals should be recorded in the same 504XXXXXXX rental G/L account as the equipment i.e. G/L 5040027000 - IT-RENT COPYING EQUIPMENT for property tax charges on a copier lease.	<p>Changed definition from "To classify the expenditures for property taxes paid by state agencies to local political subdivisions."</p> <p>to</p> <p>"To classify the expenditures for property taxes paid by state agencies to local political subdivisions. Note: property taxes related to equipment rentals should be recorded in the same 504XXXXXXX rental G/L account as the equipment i.e. G/L 5040027000 - IT-RENT COPYING EQUIPMENT for property tax charges on a copier lease."</p>
5090510000	ADMISSIONS TAX PAID	To classify the remittance of admissions tax to the Department of Revenue by a department.	<p>Changed definition from "To classify the remittance of admissions tax to the Department of Revenue and Taxation by a department."</p> <p>to</p> <p>"To classify the remittance of admissions tax to the Department of Revenue by a department."</p>
5190020000	INTEREST EXPENSE-TAX REFUNDS	Interest paid by the Department of Revenue 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.	<p>Changed definition from "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."</p> <p>to</p> <p>"Interest paid by the Department of Revenue 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."</p>

REVENUE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - MARCH 2019			
G/L ACCOUNT	GENERAL LEDGER LONG TEXT	DEFINITION OF ACCOUNTS	UPDATES
			No updates.