

EXPENDITURE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - DECEMBER 2018			
G/L ACCOUNT	GENERAL LEDGER LONG TEXT	DEFINITION OF ACCOUNTS	UPDATES
5010940000	FOREIGN OFFICE ALLOWANCES	To include taxable compensation adjustments, not subject to retirement, for foreign office employees allowed under Proviso 50.8 of the 2018-2019 General Appropriation Act.	New G/L
5010970000	EX OFFICIO ALLOWANCE, LEGISLATIVE MEMBERS	To include compensation for the personal services of a legislative member of board when the Ex Officio allowance is paid as compensation.	Updated long text
5020077240	DP SERVICES - STATE	IT - Example(s): DTO-provided IT services. If an agency receives an invoice from DTO, the entire invoice should be coded here.	Changed definition from "IT - Example(s): DTO-provided IT services." to "IT - Example(s): DTO-provided IT services. If an agency receives an invoice from DTO, the entire invoice should be coded here."
5021440000	NON-STATE EMPLOYEE - TRAVEL - REPORTABLE	Reportable for 1099 reporting. Should only be used with a '7' vendor number. Includes expenditures for meals without overnight travel for non-state employees and volunteers as well as one day meals for consultants or contractors. Also includes qualified subsistence paid to retired judges/justices from the Judicial Department.	Changed the definition from "Reportable for 1099 reporting. Should only be used with a '7' vendor number. Includes expenditures for meals without overnight travel for non-state employees and volunteers. Also includes qualified subsistence paid to retired judges/justices from the Judicial Department." to "Reportable for 1099 reporting. Should only be used with a '7' vendor number. Includes expenditures for meals without overnight travel for non-state employees and volunteers as well as one day meals for consultants or contractors. Also includes qualified subsistence paid to retired judges/justices from the Judicial Department."
5031010001	FURNISHINGS	Expenditures include office furniture, client furnishings and furnishings for lodging facilities. Also includes soft furnishings such as blankets, sheets and towels. Other examples include tables, chairs, desk and beds. Each item must be below asset thresholds: \$2,500 for Low Value Asset and \$5,000 for capital assets.	Changed last sentence in definition from "All items must be below the \$2,500 Low Value Asset threshold." to "Each item must be below asset thresholds: \$2,500 for Low Value Asset and \$5,000 for capital assets."
5032010000	HIGHWAY MAINTENANCE SUPPLIES	Expenditures for materials for the purpose of maintaining existing highways. The labor will be furnished by agency employees. Examples: Asphalt, aggregate, pre cast bridges.	Removed account range "5032010000 - 5032010027:" from definition.

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5032010012	CASTINGS, GRATES & MANHOLE COVERS		Changed long text from "CASTINGS/GRATES/MANHOLE COVERS" to "CASTINGS, GRATES & MANHOLE COVERS"
5032010027	FERTILIZER, SEED AND HERBICIDE		Changed long text from "FERTILIZER/SEED/HERBICIDE" to "FERTILIZER, SEED AND HERBICIDE"
5032910004	MUNITIONS TARGETS LAW ENF SECURITY SUPP	Expenditures for materials or equipment for security support. Examples include: bicycles for security officers	Added definition.
5033189400	FUEL OIL	Real Estate - All expenses associated with purchases of fuel oil for heating, power generation, etc. Includes purchases of propane for emergency generator services.	Added "Includes purchases of propane for emergency generator services." to definition
5033190000	PROPANE - OTHER	Expenditures for propane purchased for non-transportation and non-real estate uses.	Changed long text from "PROPANE-HEATING OTHER" to "PROPANE - OTHER". Changed definition from "Expenditures for propane supplies purchased for heating and other non transportation uses." to "Expenditures for propane purchased for non-transportation and non-real estate uses."
5100050000	STUDENT LOANS - STO USE ONLY	FOR STO USE ONLY. To classify expenditures for student loan programs, including loans authorized by the Educational Improvement Act of 1984. Student loan repayments made on behalf of an employee under Proviso 117.65 (GP: Healthcare Employee Recruitment and Retention) are fully taxable to the employee <u>and must be paid through the State payroll system.</u> These payments will be made out of payroll G/L 5010960000 - STUDENT LOAN REPAYMENT - REPORTABLE.	Changed long text from "STUDENT LOANS" to "STUDENT LOANS – STO USE ONLY". Added "FOR STO USE ONLY." to the beginning of the definition. Added bold and underline format to "and must be paid through the State payroll system."
5140010022	LOSS OF SUPPORT	Record crime victim compensation expenditures directly related to loss of support claims.	New G/L
5140010023	DIAGNOSED MANIFESTATION	Record crime victim compensation expenditures directly related to diagnosed manifestation claims.	New G/L
5140010024	HIV NPEP	Record crime victim compensation expenditures directly related to HIV nPEP claims.	New G/L

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5150020000	NATURAL GAS - NON-REAL ESTATE	Expenditures for natural gas for non-real estate locations. Examples include: natural gas charges for transportation related purposes. For real estate natural gas charges G/L 5150029400 should be used.	Changed long text from "NATURAL GAS" to "NATURAL GAS - NON-REAL ESTATE" Changed definition from "Expenditures for natural gas supplies purchased for heating and other purposes." to "Expenditures for natural gas for non-real estate locations. Examples include: natural gas charges for transportation related purposes. For real estate natural gas charges G/L 5150029400 should be used."
5150030000	ELECTRICITY - NON-REAL ESTATE	Expenditures for electricity for non-real estate locations. Examples include: DOT electricity charges for street lights. For real estate electricity charges G/L 5150039400 should be used.	Changed long text from "ELECTRICITY" to "ELECTRICITY - NON-REAL ESTATE" Changed definition from "Expenditures for electricity purchased for light and power to operate equipment or building for State use. Example: Office equipment, heating and cooling equipment." to "Expenditures for electricity for non-real estate locations. Examples include: DOT electricity charges for street lights. For real estate electricity charges G/L 5150039400 should be used. "
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).	Removed quotation marks from long text
5510801020	CAPITAL OUTLAY, EDUCATION EXP GOVTWIDE		Removed quotation marks from long text
5510801040	CAPITAL OUTLAY, ADMIN OF JUST EXP GVTWD		Removed quotation marks from long text
5510801050	CAPITAL OUTLAY, RES & ECON DEV EXP GVTWD		Removed quotation marks from long text
5510801060	CAPITAL OUTLAY, TRANSP EXP GOVT-WIDE - DOT ONLY		Removed quotation marks from long text
5511001010	INTEREST - INTEREST EXP FUND, GEN GOVT EXP GVTWID		Removed quotation marks from long text
5511001020	INTEREST-INTEREST EXP FUND, EDUCATION EXP GVTWIDE		Removed quotation marks from long text. Changed long text from "INT-INT EXP FUND, EDUCATION EXP GVTWIDE" to "INTEREST-INTEREST EXP FUND, EDUCATION EXP GVTWIDE"

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5511001025	INTEREST-INTEREST EXP FUND, HEALTH&ENV EXP GVTWID		Removed quotation marks from long text. Changed long text from "INT-INT EXP FUND, HEALTH&ENV EXP GVTWID" to "INTEREST-INTEREST EXP FUND, HEALTH&ENV EXP GVTWID"
5511001035	INTEREST-INTEREST EXP FUND, SOCIAL SRV EXP GVTWID		Removed quotation marks from long text. Changed long text from "INT-INT EXP FUND, SOCIAL SRV EXP GVTWID" to "INTEREST-INTEREST EXP FUND, SOCIAL SRV EXP GVTWID"
5511001040	INTEREST - INTEREST EXP FUND, ADMN JSTCE EXP GVTW		Removed quotation marks from long text. Changed long text from "INT - INT EXP FUND, ADMN JSTCE EXP GVTWD" to "INTEREST - INTEREST EXP FUND, ADMN JSTCE EXP GVTW"
5511001050	INTEREST - INTEREST EXP FUND, RESOURCES EXP GVTWD		Removed quotation marks from long text. Changed long text from "INT - INT EXP FUND, RESOURCES EXP GVTWD" to "INTEREST - INTEREST EXP FUND, RESOURCES EXP GVTWD"
5511001060	INTEREST - INTEREST EXP FUND, TRANSP EXP GOVTWIDE		Removed quotation marks from long text.
5511101010	INTERGOVERNMENTAL, GEN GOV EXP GOVTWIDE		Removed quotation marks from long text.
5511101020	INTERGOVERNMENTAL, EDUCATION EXP GVTWID		Removed quotation marks from long text.
5511101025	INTERGOVERNMENTAL, HEALTH EXP GOVTWIDE		Removed quotation marks from long text.
5511101035	INTERGOVERNMENTAL, SOC SERV EXP GOVTWID		Removed quotation marks from long text.
5511101060	INTERGOVERNMENTAL, TRANSP EXP GOVT-WIDE - DOT ONLY		Removed quotation marks from long text.

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5520001020	OPERATING-INTERNAL SERVICE, EDUC EXP GOVTWIDE		Removed quotation marks from long text. Changed long text from "OPER-INTERNAL SERVICE, EDUC EXP GOVTWID" to "OPERATING-INTERNAL SERVICE, EDUC EXP GOVTWIDE"
5520001025	OPERATING-INTERNAL SERVICE, HEALTH EXP GOVTWIDE		Removed quotation marks from long text. Changed long text from "OPER-INTERNAL SERVICE, HEALTH EXP GVTWD" to "OPERATING-INTERNAL SERVICE, HEALTH EXP GOVTWIDE"
5520001040	OPERATING-INTERNAL SERVICE, ADMIN OF JUST GOVTWID		Removed quotation marks from long text. Changed long text from "OPER-INTERNAL SERV, ADMIN OF JUST GVTWD" to "OPERATING-INTERNAL SERVICE, ADMIN OF JUST GOVTWID"
5520580000	WITHDRAWALS, POOL PARTICIPANTS		Removed quotation marks from long text.

REVENUE GENERAL LEDGER ACCOUNTS - INDEX OF CHANGES - DECEMBER 2018			
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4350050000	PATIENT FEE	4350050000 - 4350050094 : Revenue collected from paying patients. Includes payments received directly or indirectly from Social Security Administration or other retirement plans for the benefit of patients.	Updated G/L range to include G/L 4350050094
4350050025	PRIVATE PAY DENTAL C/O MEDICAID HMO		Changed long text from "PRIVATE PAY LAB MAT PAPS C/O MCAID HMO" to "PRIVATE PAY DENTAL C/O MEDICAID HMO"
4350050093	HEALTHY CONNECTIONS PRIME	To post revenue billed and received for patients who are dual eligible for Medicaid and Medicare.	Added G/L
4350050094	CRCF PATIENT REVENUE	To post revenue received on behalf of patients in the Department of Mental Health run CRCF facilities.	New G/L
4500500110	LIC, FEES, PERM (GEN GOV CHGS FOR SRVCS		Removed quotations from long text.
4500500170	LICENSES, FEES, PERMITS (TRANSP CHGS FOR SRVCS)		Removed quotations from long text. Updated name from "LIC, FEES, PERM (TRANSP CHGS FOR SRVCS)" to "LICENSES, FEES, PERMITS (TRANSP CHGS FOR SRVCS)"
4504030000	NONEMPLOYER CONTRIBUTIONS (FIDUCIARY)		New G/L
4504500000	DEPOSITS, POOL PARTICIPANTS (FIDUCIARY)		Removed quotation marks from long text.
4890450000	REFUND PRIOR YEAR REVENUE	This account should be used to refund revenue received in a prior year (debit), or to record refunds received (credit) on disbursements originally debiting a revenue account in a prior year. This account should not be used to record initial receipts of revenue.	Changed definition from "Refund of revenue received in a prior year. This G/L account is not to be used for receipts of revenue. It should be used on disbursements refunding revenue when it is impractical to use original revenue G/L account." to "This account should be used to refund revenue received in a prior year (debit), or to record refunds received (credit) on disbursements originally debiting a revenue account in a prior year. This account should not be used to record initial receipts of revenue."