

STATE OF SOUTH CAROLINA
OFFICE OF THE COMPTROLLER GENERAL

GAAP CLOSING PROCEDURES MANUAL

**APPENDIX C--STARS EXPENDITURE OBJECT CODES
AND GAAP EXPENDITURE CODES--GOVERNMENTAL
FUNDS**

REFERENCE	6.3
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GENERAL INFORMATION

Use Appendixes C-1 and C-2 (Exhibits 6.3 (A) and (B)) only for Governmental Funds. Use them to complete the Accounts Payable and Refund Receivables closing package forms. (See Sections 3.5 and 3.12).

Appendixes C-1 and C-2 show the relationships for Governmental Funds between:

- o STARS expenditure object codes.
- o GAAP expenditure object codes (last four digits of the GAAP account code).

Appendixes C-1 and C-2 both include the following data elements:

- o STARS expenditure object codes.
- o GAAP expenditure object code ("GAAP Acct. Code") and name ("GAAP Expenditure Category Description").

APPENDIX C-1--GAAP ACCOUNT CODE CORRESPONDING TO STARS EXPENDITURE
OBJECT CODES--GOVERNMENTAL FUNDS

Appendix C-1 is in Exhibit 6.3 (A).

Use Appendix C-1 to identify the GAAP account code that corresponds to a particular STARS expenditure object code.

Appendix C-1 sorts the data by STARS object code.

APPENDIX C-2--STARS EXPENDITURE OBJECT CODES CORRESPONDING TO EACH GAAP
ACCOUNT CODE--GOVERNMENTAL FUNDS

Appendix C-2 is in Exhibit 6.3 (B).

Use Appendix C-2 to identify all STARS expenditure object codes that correspond to a particular GAAP expenditure code.

Appendix C-2 has the same information as Appendix C-1; however, it sorts the data by GAAP expenditure code.

APPENDIX C-1
June 30, 2002
GAAP ACCOUNT CODE CORRESPONDING TO
STARS EXPENDITURE OBJECT CODES--
GOVERNMENTAL FUNDS

STARS OBJECT CODE	GAAP EXPENDITURE CATEGORY DESCRIPTION	GAAP ACCT. CODE
01xx	Current Expenditures	❖
02xx	Current Expenditures	❖
03xx	Current Expenditures	❖
04xx (excluding 0429, 0430)	Current Expenditures	❖
0429	Not Applicable	N/A
0430	Not Applicable	N/A
05xx	Current Expenditures	❖
06xx (excluding 0623, 0624, 0625)	Capitalizable Equipment & Capital Outlay*	❖
0623	Current Expenditures	❖
0624	Not Applicable	N/A
0625	Not Applicable	N/A
07xx (excluding 0795)	Capitalizable Equipment & Capital Outlay*	❖
0795	Not Applicable	N/A
08xx	Not Applicable	N/A
09xx	Current Expenditures	❖
11xx	Current Expenditures	❖
13xx	Current Expenditures	❖
14xx	Current Expenditures	❖
15xx	Current Expenditures	❖
16xx (excluding 1602 - 1604, 1610, 1618, 1627, 1634, 1636 - 1639, 1663, 1668-1673, 1675, and 1684 - 1687)	Intergovernmental Expenditures	1110
1602 through 1604	Not Applicable	N/A
1610	Not Applicable	N/A
1618	Not Applicable	N/A
1627	Not Applicable	N/A
1634	Not Applicable	N/A
1636 through 1639	Not Applicable	N/A
1663	Not Applicable	N/A
1668 through 1673	Not Applicable	N/A
1675	Not Applicable	N/A
1684 through 1687	Not Applicable	N/A
17xx (excluding 1770-1774, 1780, 1781)	Intergovernmental Expenditures	1110
1770 through 1774	Not Applicable	N/A
1780	Current Expenditures	❖
1781	Current Expenditures	❖
18xx (excluding 1851, 1870 - 1872, 1880, 1886)	Intergovernmental Expenditures	1110
1851	Not Applicable	N/A
1870 through 1872	Not Applicable	N/A
1880	Current Expenditures	❖
1886	Current Expenditures	❖
19xx	Current Expenditures	❖
20xx	Current Expenditures	❖
21xx	Current Expenditures	❖
22xx	Current Expenditures	❖
23xx	Current Expenditures	❖
24xx	Current Expenditures	❖
25xx	Current Expenditures	❖
26xx	Current Expenditures	❖
27xx	Current Expenditures	❖
28xx (excluding 2807)	Current Expenditures	❖
2807	Student Loans	9040
29xx	Current Expenditures	❖
3001	Current Expenditures	❖
41xx	Current Expenditures	❖
50xx	Current Expenditures	❖
84xx (excluding 8409)	Not Applicable	N/A
8409	Current Expenditures	❖
85xx	Not Applicable	N/A
9xxx	Current Expenditures	❖

❖ GAAP Account Code is the same as the Agency Function Code. See Appendix B.
If GAAP Fund Code is x060, GAAP Account Code is 1080 regardless of first letter of Agency Code.

* Report 06xx (excluding 0623, 0624, 0625) and 07xx (excluding 0795) as "Capitalizable Equipment & Capital Outlay" only if you are reporting the expenditure on your Capital Assets Summary Form. Otherwise, report as "Current Expenditures."

APPENDIX C-2
June 30, 2002
STARS EXPENDITURE OBJECT CODES CORRESPONDING TO
EACH GAAP ACCOUNT CODE--
GOVERNMENTAL FUNDS

GAAP ACCT. CODE	GAAP EXPENDITURE CATEGORY DESCRIPTION	STARS OBJECT CODE
1110	Intergovernmental Expenditures	16xx (excluding 1602 - 1604, 1610, 1618, 1627, 1634, 1636 - 1639, 1663, 1668 - 1673, 1675, and 1684 - 1687)
1110	Intergovernmental Expenditures	17xx (excluding 1770-1774, 1780, 1781)
1110	Intergovernmental Expenditures	18xx (excluding 1851, 1870 - 1872, 1880, 1886)
9040	Student Loans	2807
❖	Capitalizable Equipment & Capital Outlay*	06xx (excluding 0623, 0624, 0625)
❖	Capitalizable Equipment & Capital Outlay*	07xx (excluding 0795)
❖	Current Expenditures	01xx
❖	Current Expenditures	02xx
❖	Current Expenditures	03xx
❖	Current Expenditures	04xx (excluding 0429, 0430)
❖	Current Expenditures	05xx
❖	Current Expenditures	0623
❖	Current Expenditures	09xx
❖	Current Expenditures	11xx
❖	Current Expenditures	13xx
❖	Current Expenditures	14xx
❖	Current Expenditures	15xx
❖	Current Expenditures	1780
❖	Current Expenditures	1781
❖	Current Expenditures	1886
❖	Current Expenditures	19xx
❖	Current Expenditures	20xx
❖	Current Expenditures	21xx
❖	Current Expenditures	22xx
❖	Current Expenditures	23xx
❖	Current Expenditures	24xx
❖	Current Expenditures	25xx
❖	Current Expenditures	26xx
❖	Current Expenditures	27xx
❖	Current Expenditures	28xx (excluding 2807)
❖	Current Expenditures	29xx
❖	Current Expenditures	3001
❖	Current Expenditures	41xx
❖	Current Expenditures	50xx
❖	Current Expenditures	8409
❖	Current Expenditures	9xxx
N/A	Not Applicable	0429
N/A	Not Applicable	0430
N/A	Not Applicable	0624
N/A	Not Applicable	0625
N/A	Not Applicable	0795
N/A	Not Applicable	08xx
N/A	Not Applicable	1602 through 1604
N/A	Not Applicable	1610
N/A	Not Applicable	1618
N/A	Not Applicable	1627
N/A	Not Applicable	1634
N/A	Not Applicable	1636 through 1639
N/A	Not Applicable	1663
N/A	Not Applicable	1668 through 1673
N/A	Not Applicable	1675
N/A	Not Applicable	1684 through 1687
N/A	Not Applicable	1770-1774
N/A	Not Applicable	1851
N/A	Not Applicable	1870 through 1872
N/A	Not Applicable	84xx (excluding 8409)
N/A	Not Applicable	85xx

❖ GAAP Account Code is the same as the Agency Function Code. See Appendix B.

If GAAP Fund Code is x060, GAAP Account Code is 1080 regardless of first letter of Agency Code.

* Report 06xx (excluding 0623, 0624, 0625) and 07xx (excluding 0795) as "Capitalizable Equipment & Capital Outlay" only if you are reporting the expenditure on your Capital Assets Summary Form. Otherwise, report as "Current Expenditures."