

**STATE OF SOUTH CAROLINA
OFFICE OF THE COMPTROLLER GENERAL**

GAAP CLOSING PROCEDURES MANUAL

**APPENDIX B—STARS AGENCY CODES AND GAAP
AGENCY FUNCTION CODES**

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FIRST LETTER OF AGENCY CODE	GAAP AGENCY FUNCTION CODE	DESCRIPTION
A	1010	General Governmental
B	1040	Administration of Justice
C	1010	General Governmental
D	1010	General Governmental
E	1010	General Governmental
F	1010	General Governmental
H	1020	Education
J	1025	Health and Environment
K	1040	Administration of Justice
L	1035	Social Services
N	1040	Administration of Justice
P	1050	Resources and Economic Development
R	1010	General Governmental
S	1010	General Governmental
U	1060	Transportation
W	1010	General Governmental
X	1110	Intergovernmental