

STATE OF SOUTH CAROLINA
OFFICE OF THE COMPTROLLER GENERAL

GAAP CLOSING PROCEDURES MANUAL

**APPENDIX D—STARS EXPENDITURE OBJECT CODES
AND GAAP EXPENSE CODES—ENTERPRISE, INTERNAL
SERVICE, AND TRUST FUNDS**

REFERENCE	6.4
ISSUE DATE	6-30-2002
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GENERAL INFORMATION

Use Appendixes D-1 and D-2 (Exhibits 6.4 (A) and (B)) only for Enterprise, Internal Service, and Trust Funds. Use them to complete the Accounts Payable and the Refund Receivables closing package forms (Sections 3.5 and 3.12).

Appendixes D-1 and D-2 show the relationships for Enterprise, Internal Service, and Trust Funds between:

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

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

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

APPENDIX D-1--GAAP ACCOUNT CODE CORRESPONDING TO STARS EXPENDITURE
OBJECT CODES—ENTERPRISE, INTERNAL SERVICE, AND TRUST FUNDS

Appendix D-1 is in Exhibit 6.4 (A).

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

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

APPENDIX D-2--STARS EXPENDITURE OBJECT CODES CORRESPONDING TO EACH GAAP
ACCOUNT CODE—ENTERPRISE, INTERNAL SERVICE, AND TRUST FUNDS

Appendix D-2 is in Exhibit 6.4 (B).

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

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

APPENDIX D-1
June 30, 2002
STARS EXPENDITURE OBJECT CODE CORRESPONDING TO
EACH GAAP ACCOUNT CODE--
ENTERPRISE, INTERNAL SERVICE, AND TRUST FUNDS

STARS OBJECT CODE	GAAP EXPENSE CATEGORY DESCRIPTION	GAAP ACCT. CODE
01xx (excluding 0150)	Personal Services	2010
0150	Other Operating Expense	2039
02xx (excluding 0213, 0237, 0244, 0296)	Contractual Services	2030
0213	Utilities	2036
0237	Other Operating Expense	2039
0244	Benefits and Claims	2050
0296	Benefits and Claims	2050
03xx	Supplies	2032
04xx (excluding 0422, 0429, 0430)	Fixed Charges	2034
0422	Not Applicable	N/A
0429	Not Applicable	N/A
0430	Not Applicable	N/A
05xx (excluding 0507, 0517)	Other Operating Expense	2039
0507	Contractual Services	2030
0517	Contractual Services	2030
06xx (excluding 0623, 0624, 0625)	Capitalizable Equipment & Capital Out	9000
0623	Contractual Services	2030
0624	Not Applicable	N/A
0625	Not Applicable	N/A
07xx (excluding 0795)	Capitalizable Equipment & Capital Out	9000
0795	Not Applicable	N/A
08xx	Not Applicable	N/A
09xx	Purchases	2040
11xx	Non-Operating Expense	2080
13xx (excluding 1321)	Employer Contributions	2020
1321	Benefits & Claims	2050
14xx (excluding 1405)	Benefits & Claims	2050
1405	Contractual Services	2030
15xx	Other Operating Expense	2039
16xx (excluding 1602 - 1604, 1610, 1618, 1627, 1634, 1636 - 1639, 1663, 1668-1673, 1675, and 1684 -	Non-Operating Expense	2080
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)	Non-Operating Expense	2080
1770 through 1774	Not Applicable	N/A
18xx (excluding 1851, 1870 - 1872)	Non-Operating Expense	2080
1851	Not Applicable	N/A
1870 through 1872	Not Applicable	N/A
19xx	Non-Operating Expense	2080
20xx	Other Operating Expense	2039
21xx	Other Operating Expense	2039
22xx (excluding 2206, 2207)	Non-Operating Expense	2080
2206	Interest Expense	2075
2207	Other Operating Expense	2039
2301 through 2303	Supplies	2032

* Report 06xx (excluding 0623, 0624, 0625) as "Capitalizable Equipment and Capital Outlay," GAAP Account Code 9000, only if you are reporting the expense on your Capital Assets Summary Form. Otherwise, report as "Non-Capitalizable Equipment, Vehicles, Art/Treasures," GAAP Account Code 2033.

** Report 07xx (excluding 0795) as "Capitalizable Equipment & Capital Outlay," GAAP Account Code 9000, only if you are reporting the expense on your Capital Assets Summary Form. Otherwise, report as "Contractual Services," GAAP Account Code 2030.

APPENDIX D-1
 June 30, 2002
 STARS EXPENDITURE OBJECT CODE CORRESPONDING TO
 EACH GAAP ACCOUNT CODE--
 ENTERPRISE, INTERNAL SERVICE, AND TRUST FUNDS

<u>STARS OBJECT CODE</u>	<u>GAAP EXPENSE CATEGORY DESCRIPTION</u>	<u>GAAP ACCT. CODE</u>
2305 through 2307	Utilities	2036
2309 through 2311	Supplies	2032
2313	Other Operating Expense	2039
2390	Utilities	2036
24xx	Supplies	2032
25xx	Other Operating Expense	2039
26xx	Other Operating Expense	2039
27xx	Other Operating Expense	2039
28xx (excluding 2807)	Other Operating Expense	2039
2807	Student Loans	9040
29xx	Other Operating Expense	2039
3001	Distributions to Participants	2059
41xx	Other Operating Expense	2039
50xx	Non-Capitalizable Equipment, Vehicles, and Art/Treasures	2033
84xx (excluding 8409)	Not Applicable	N/A
8409	Employer Contributions	2020
85xx	Not Applicable	N/A
9xxx	Personal Services	2010

APPENDIX D-2
 June 30, 2002
 STARS EXPENDITURE OBJECT CODES CORRESPONDING TO
 EACH GAAP ACCOUNT CODE--
 ENTERPRISE, INTERNAL SERVICE, AND TRUST FUNDS

GAAP ACCT. CODE	GAAP EXPENSE CATEGORY DESCRIPTION	STARS OBJECT CODE
2010	Personal Services	01xx (excluding 0150)
2010	Personal Services	9xxx
2020	Employer Contributions	13xx (excluding 1321)
2020	Employer Contributions	8409
2030	Contractual Services	02xx (excl. 0213, 0237, 0296)
2030	Contractual Services	0507
2030	Contractual Services	0517
2030	Contractual Services	0623
2030	Contractual Services	1405
2032	Supplies	03xx
2032	Supplies	2301 through 2303
2032	Supplies	2309 through 2311
2032	Supplies	24xx
2033	Non-Capitalizable Equipment, Vehicles, Art/Treasures	50xx
2034	Fixed Charges	04xx (excluding 0422, 0429, 0430)
2036	Utilities	0213
2036	Utilities	2305 through 2307
2036	Utilities	2390
2039	Other Operating Expense	0150
2039	Other Operating Expense	0237
2039	Other Operating Expense	05xx (excluding 0507, 0517)
2039	Other Operating Expense	15xx
2039	Other Operating Expense	20xx
2039	Other Operating Expense	21xx
2039	Other Operating Expense	2207
2039	Other Operating Expense	2313
2039	Other Operating Expense	25xx
2039	Other Operating Expense	26xx
2039	Other Operating Expense	27xx
2039	Other Operating Expense	28xx (excluding 2807)
2039	Other Operating Expense	29xx
2039	Other Operating Expense	41xx
2040	Purchases	09xx
2050	Benefits & Claims	0244
2050	Benefits & Claims	0296
2050	Benefits & Claims	1321
2050	Benefits & Claims	14xx (excluding 1405)
2059	Distributions to Participants	3001
2075	Interest Expense	2206
2080	Non-Operating Expense	11xx
2080	Non-Operating Expense	16xx (excluding 1602 -1604, 1610, 1618, 1627 1634, 1636 - 1639, 1663, 1668 - 1673, 1675, and 1684 - 1687)
2080	Non-Operating Expense	17xx (excluding 1770-1774)
2080	Non-Operating Expense	18xx (excluding 1851, 1870 - 1872)
2080	Non-Operating Expense	19xx
2080	Non-Operating Expense	22xx (excluding 2206, 2207)

APPENDIX D-2
 June 30, 2002
 STARS EXPENDITURE OBJECT CODES CORRESPONDING TO
 EACH GAAP ACCOUNT CODE--
 ENTERPRISE, INTERNAL SERVICE, AND TRUST FUNDS

GAAP ACCT. CODE	GAAP EXPENSE CATEGORY DESCRIPTION	STARS OBJECT CODE
9000	Capitalizable Equipment & Capital Outlay	06xx (excluding 0623, 0624, 0625)
9000	Capitalizable Equipment & Capital Outlay	07xx (excluding 0795)
9040	Student Loans	2807
N/A	Not Applicable	0422
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 through 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

* Report 06xx (excluding 0623, 0624, 0625) as "Capitalizable Equipment and Capital Outlay," GAAP Account Code 9000, only if you are reporting the expense on your Capital Assets Summary Form. Otherwise, report as "Non-Capitalizable Equipment, Vehicles, Art/Treasures," GAAP Account Code 2033.

** Report 07xx (excluding 0795) as "Capitalizable Equipment & Capital Outlay," GAAP Account Code 9000, only if you are reporting the expense on your Capital Assets Summary Form. Otherwise, report as "Contractual Services," GAAP Account Code 2030.