



STATE OF ALABAMA
DEPARTMENT OF FINANCE
OFFICE OF THE STATE COMPTROLLER

RSA UNION
100 North Union Street, Suite 220
Montgomery, Alabama 36130-2602
Telephone (334) 242-7050
FAX (334) 242-2440

BOB RILEY
Governor

JAMES ALLEN MAIN
Director of Finance

ROBERT L. CHILDREE
State Comptroller

June 30, 2004

MEMORANDUM

To: Chief Fiscal Officers

From: Robert L. Childree
State Comptroller

Subject: Sub-objects for computer software

Effective for the 2005 fiscal year, sub-objects 0500 11 Repairs and Maintenance: Computer Software and 0600 11 Rentals and Leases: Computer Software are abolished. The cost of computer software, regardless of whether it is referred to by the vendor as a purchase, license, lease, rental, maintenance agreement or other terminology should be coded to 0900 44. Any "maintenance" charges that involve the modification of software or other professional services should be coded to 0800 07 Professional Services: Data Processing Personnel Services.

cc: James Allen Main, Director of Finance
Chris McCracken, Auditor's Office
Mickey Holmes, Treasurer's Office
Daria Story, Treasurer's Office
Joyce Bigbee, Legislative Fiscal Office
Gail Traylor, Examiners of Public Accounts
Carolyn Middleton, Executive Budget Office
Kathy Moore, Purchasing Division
Rick Fordham, Personnel Department
Steve Brown, OFSS
Cathern Bailey, ISD