



STATE OF ALABAMA
DEPARTMENT OF FINANCE
OFFICE OF THE STATE COMPTROLLER

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BOB RILEY
Governor

JAMES ALLEN MAIN
Director of Finance

ROBERT L. CHILDREE
State Comptroller

October 14, 2005

MEMORANDUM

TO: James Allen Main, Director of Finance
Chris McCracken, Auditor's Office
Tanya Cooley, 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

FROM: Robert L. Childree
State Comptroller

SUBJECT: New and Deleted Sub-Object Codes

My office has established the following sub-object codes for use in the State's Central Accounting System:

Sub-Object 0800 47 Court Reporter Services - Professional

Definition: The cost of all professional services rendered by court reporters.

Sub-Object 0800 48 Food Services

Definition: The cost of purchasing prepared food. The purchase of food products for preparation by state employees must be coded to 0900 14. Meals provided by a contractor under §36-7-20 must be coded to 0300 03. The cost of professional services of a nutritionist or dietician under contractual agreement should be coded to 0800 31.

The following codes have been deleted from the State's Central Accounting System:

Sub-Object 0800 08 (combined with 0800 07)

Sub-Object 0800 34 (combined with 0800 23)

Please note changes to definitions for the following sub-object codes:

0800 11 Photographic Services – Professional

Hiring a professional photographer for processing, development and duplication of film.

0800 19 Court Services – Professional

The cost of all professional services (except attorney's fees) rendered by or for the courts, such as witness fees, miscellaneous court costs, etc.

0800 24 Sanitation Services

Charges for waste, shredding services, garbage, septic port a potty and any other type of refuse disposal services not paid directly to a utility company under major object code 0700.

0800 29 Burial Services

Burial costs and any associated expenses for statutorily required deceased persons in state custody.

0800 31 Food Services – Professional

The professional services of a nutritionist or dietician under contractual agreement. The purchase of food products for preparation by state employees must be coded to 0900 14. Meals provided by a contractor under §36-7-20 must be coded to 0300 03. The purchase of prepared food should be coded to 0800 48.

These changes have been made to the Chart of Accounts listing which can be accessed from our website (www.comptroller.state.al.us).

Please notify the appropriate people in your organization. Should you have any questions concerning this matter, please call Gwen Barnett at 242-2192.

RLC/ghb

cc: All Comptroller Supervisors