



STATE OF ALABAMA
DEPARTMENT OF FINANCE
OFFICE OF THE STATE COMPTROLLER

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ROBERT L. CHILDREE
State Comptroller

August 15, 2006

MEMORANDUM

TO: Chief Fiscal Officers

FROM: Robert L. Childree *RLC*
State Comptroller

SUBJECT: New, Deleted and Redefined Sub-Object Codes for Fiscal Year 2007

My office has established the following sub-object codes for use in the State's Central Accounting System effective for fiscal year 2007 (10/1/2006):

Sub-Object 0700 14 Telecommunication

Definition: All non-mobile telecommunication utility charges including telephone, telegraph, as well as the cost of lines and circuits regardless of whether the lines are used for voice or data transmission. See 0700 11 for mobile telecommunication including cell phones. Telephone answering services must be coded to 0800 38.

The following codes have been renamed and/or redefined in the State's Central Accounting System effective for fiscal year 2007 (10/1/2006):

Sub-Object 0700 11 Mobile Telecommunication

Definition: Mobile telecommunication charges for cellular telephones and any other wireless devices such as Blackberry or PDAs. This sub object includes charges by mobile internet service providers to connect to the internet via wi-fi or similar methods. See 0700 13 for wired internet connections. Note that wireless access by laptops and other devices that obtain access through a central wired connection in the building are considered wired. Airtime for rented mobile communication devices may be coded to 0600 09.

Sub-Object 0700 13 Internet Service/ Access

Definition: Monthly charges for wired internet access such as Earthlink, AOL, Bellsouth DSL. See 0700 11 for wireless internet access.

Sub-Object 0900 06 Printing and Copying

Definition: All costs of printing and copying. Includes printing and copying books, reports, manuals, forms, letterhead, envelopes, CDs, DVDs, microfiche and microfilm as well as any supplies necessary for reproducing and copying these materials and any charges for binding.

Sub-Object 0900 13 Books, Subscriptions, Periodicals

Definition: Charges for subscriptions, books, and periodicals regardless of whether the information is in a printed format or an electronic format such as CDs or on-line access. This sub object includes Westlaw, databases, as well as purchases of textbooks for non-library use. See 1400 11 for purchases of Library Materials which should be capitalized. This code also includes miscellaneous charges and fees paid by libraries to acquire rental materials for patrons where the cost incurred does not represent the acquisition of an asset to be capitalized.

The following codes have been deleted from the State's Central Accounting System effective fiscal year 2007 (10/1/2006):

- Sub-Object 0700 06
- Sub-Object 0700 08
- Sub-Object 0700 09
- Sub-Object 0900 07 (combined with 0900 06)
- Sub-Object 0900 08 (combined with 0900 06)
- Sub-Object 0900 21 (combined with 0900 06)
- Sub-Object 0900 27 (combined with 0900 13)

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