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Michael G. Hudson
Acting State Comptroller

September 23, 2009

MEMORANDUM

TO: Chief Fiscal Officers

FROM: Michael G. Hudson *MGH*
Acting State Comptroller

SUBJECT: New and Deleted Sub-Objects and Updated Sub-Object Definitions for FY 2010

The following sub-object definitions have been changed. Please note the changes for use in the Central Accounting System beginning October 1, 2009 for FY 2010.

0300-41 In-State Travel, Actual Expense Cost of In-State travel expense by individuals authorized by law to receive actual expense reimbursements for official travel. Forms FRMS-5A and FRMS-6D are required. Receipts are required for all lodging costs and for meals if the amount exceeds \$39.00 per day.

0400-02 Commercial Transportation Transportation charges (other than personal car) such as a bus, train, taxi, plane, or rental car (other than State Motor Pool; see 0600 03), etc. Includes gas purchases for rental cars. Includes checked baggage fees charged by airlines in addition to ticket fees.

0400-07 Other Travel Expenses Other costs related to out-of-state travel not otherwise classified in the preceding categories. Includes car storage, tolls, parking, business telephone calls, portage, etc. Also includes any travel expenses that are not 1099 reportable (e.g., foster care travel).

0600-13 Buildings/Storage Space Rental and lease of buildings and warehouses for storage space. Includes rental of storage space at Archives and History.

0800-15 Graphics Arts Services-Professional The cost of composition and/or graphic arts services including production of videos. Includes the cost of closed captioning.

The following sub-objects have been added to the Central Accounting System for use beginning October 1, 2009 for FY 2010.

0600-18 Heavy Equipment Rentals and leases of heavy equipment.

0600-19 Tools Rental of tools and small equipment, typically for repairs, maintenance, and construction, such as concrete cutters, post hole augers, scaffolding and lifts.

0900-53 Telecommunication/Audio/Video Supplies, materials or equipment less than \$500 for telecommunications or audio/video communication. Items include telephones, radios, cellular or satellite phones, GPS units and accessories related to these items. See 1400-05 and 1400-22 for equipment greater than \$500. Check with the State Auditor when purchasing complete/integrated systems or doing upgrades and/or replacements to determine how to code based on property number assignment(s) recommended by the State Auditor.

1200-12 Guaranteed Energy Cost Savings Projects Projects involving improvements to buildings under the Guaranteed Energy Cost Savings Act, Code of Alabama Section 41-16-140 through 144.

The following sub-objects have been deleted from the Central Accounting System for FY 2010.

0900-45 Telecommunication Supplies Use 0900-53.

0900-49 Audio and Video Supplies Use 0900-53.

Please notify the appropriate persons in your organization. **The Chart of Accounts should be read in conjunction with the Fiscal Policies and Procedures Manual.** Should you have any questions concerning this matter, please call Gwen Barnett at 242-2192.

MGH/ghb

cc: All Comptroller Supervisors