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MEMORANDUM

TO: Chief Fiscal Officers
Othni Lathram, Legislative Services Agency
Matt Richards, Examiners of Public Accounts
Doryan Carlton, Executive Budget Office
Kathie Lynch, Auditor's Office

FROM: Kathleen D. Baxter 
State Comptroller

DATE: October 15, 2019

RE: FY20 sub-object coding update for Building, Office Space leases

The sub-object codings for 0602 Buildings, Office Space have been updated as follows:

0602 Buildings, Office Space - Rentals and leases of buildings and appurtenances for office space.
Sub-object codes for 0602:

- 01 - Base rent (for payments only, do not use on purchase orders)
- 02 - Ancillary charges – extra charges such as utilities, maintenance, and insurance that aren't rent for the use of the building or office space but are included in the invoice from the lessor (for payments only, do not use on purchase orders)
- 03 - Improvements - extra charges for improvements that aren't part of the base rent but are included in the invoice from the lessor (for payments only, do not use on purchase orders)

Please notify the appropriate persons in your organization. If you have any questions, please contact Serena McMurtrey at serena.mcmurtrey@comptroller.alabama.gov or 334-242-2275.

KDB/sm

cc: All Comptroller Supervisors