

DATE: June 30, 2006

TO: Agency Addressed (No. 20, 2005-2006)

FROM: Douglas A. Darling, Director
Division of Accounting & Auditing
Department of Financial Services

SUBJECT: MODIFICIATIONS TO THE STATE STANDARD APPROPRIATION
CATEGORY FOR EXPENSES

Effective July 1, 2006, Section 216.011 (1)(n), Florida Statutes is amended to exclude contractual services from Expense appropriation categories. The following state standard expenditure object codes should not be paid from a 04XXXX expense category.

13XXXX Personal Services – Independent Contractors

25XXXX Care and Subsistence
251000 Care and Subsistence – Medical Services
252000 Care and Subsistence – Other Vendor Services
256000 Care and Subsistence – Transition Services
257000 Payments to inmates for Services

28XXXX Employee Moving Expenses
281000 Qualified Payments to Third Parties
283000 Non-Qualified Payments to Third Parties

7XXXX Grants, Contributions and Distributions
750000 State Financial Assistance
790000 Other

Object Codes in the 24XXXX series will continue to be allowed in the 04XXXX expense category for fiscal year 2006-2007. However, Repairs and Maintenance has been split into three Object Codes: 241000 Repairs and Maintenance – Commodities; 242000 Repairs and Maintenance – Contracted Services; 243000 Repairs and Maintenance – Non-Contracted Services. Agencies should use the appropriate object code in order to capture information so that the Legislative Budget Request and Legislative Appropriations process for fiscal year 2007-2008 can be properly aligned.

Please contact Michael Alexander at (850) 413-5454, Suncom 293-5454 or michael.alexander@fldfs.com if you have any questions.