

# **Definition of Categories of Expenditures**



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Generally, the amounts reflected in the categories of expenditures in the *FY 2010 Executive Summary* and in the *FY 2010 Budget* were derived by identifying amounts spent or budgeted in certain budget object codes. The transition from the Rhode Island State Automated Information Link system (RISAIL) to the Rhode Island Financial Accounting Network System (RIFANS) on July 1, 2006, provided opportunity to classify expenditures in hierarchical order of major categories. Each category is described in the following sections with the associated natural codes listed below.

***Salary/Wages and Other Compensation and Employee Benefit Programs:***

Includes expenditures for salaries, wages, fringe benefits, and workers' compensation costs.

The personnel category includes all payments for all individuals employed by the state.

**RIFANS****Natural**

611000	Regular Wages
611999	Contract Reserve
612000	Seasonal/Special Salaries/Wages
614001	Overtime
614100	Overtime (1.5)
614200	Overtime (2.0)
614300	Overtime (Straight Time)
614400	Holiday Pay
614500	Correctional Officers' Briefing Time
614600	Overtime: Other (i.e. Seasonal)
616001	Stipend Payments
616100	Cash Bonuses for HMO Participation
616200	Family Medical Insurance Coverage Waiver Bonus
616300	Contractual Stipend Payments
616400	Accrued Leave Severance Pay
619000	Payroll and Employee Benefits Accrual
620100	Employees' Retirement - State Contribution
620200	Retirement: State Police Troopers (hired after 7-1
620300	Retirement: Judges (hired after 12-31-89)
620400	Retirement: Teachers
620700	Retirement: Laborers' International Union of North
621110	Social Security (FICA) Old Age, Sickness and Disab
621120	Medicare (FICA) Hospital Insurance Tax
621130	FICA on Severance Pay
621600	Retirement: Federal Retirement System
624110	Employer Cost of Employee Medical Insurance
624120	Employer Cost of Employee Dental Insurance

**RIFANS****Natural**

624130	Employer Cost of Employee Vision Insurance
624140	Employer Cost of Employee Prescription Insurance
624210	Medical Care Insurance - Retirees
624230	Vision Care Insurance - Retirees
624300	Health Insurance - Retired Employees (1986 Window)
624400	Insurance Settlement Account
624500	Disability Insurance (TIAA)
624600	Life Insurance
625100	Workers' Compensation Payments - Regular Cases
625200	Workers' Compensation Payments - Assault Cases
625300	Workers' Compensation Payments - Specific Injury
625310	Workers' Compensation Payments - Lump Sum
625320	Injured Workers' Incentive Payments
625400	Workers' Compensation Payments - Weekly Payments
625410	Workers' Compensation Payments - Dependency
625420	Workers' Compensation Payments - Post Maximum
625500	Workers' Compensation Payments - Hospital Charges/
625510	Workers' Compensation Payments - Medicine, Drugs,
625520	Workers' Compensation Payments - Alternative Care
625600	Administrative Costs - Worker's Compensation Divis
625700	Workers' Compensation - Attorney and Witness Fees
625800	Workers' Compensation - Practitioners Charges
626100	Assessed Fringe Benefits Fund Assessment
626200	Unemployment Compensation - State Employees
626300	Retiree Health Insurance
626400	Miscellaneous Benefits
627000	Uncompensated Leave Day

***Contracted Professional Services:***

Expenses include non-personnel expenditures for all consulting and professional services received by State Government.

**RIFANS****Natural**

631001	Financial Services
631010	Financial Services: Accounting/Auditing
631020	Financial Services: Investment/Banking
631030	Financial Services: Actuary
631040	Financial Services: Economists
631050	Financial Services: Other
631100	Public Relations Services
631200	Management Consultants
632001	Information Technology Services

**RIFANS****Natural**

635140	Legal Services: Expert Witnesses
635150	Legal Services: General/Other
635200	Constable Services/Process Servers
636001	Medical Services (non-client based)
636100	Doctors, Specialists, Medical Consultants, Dentist
636200	Hospital Treatment
636300	Veterinary Services
636400	Laboratory Testing, X-Rays, MRI's
636500	Nursing/Convalescent Care and/or Treatment

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632140	Information Technology: Programming	636600	Other Medical Services
632150	Information Technology: System Design	637001	Temporary Services
632160	Information Technology: System Support	637100	Clerical Services
632170	Information Technology: Database Administration	637200	Stenographic Services for Court or Public Hearings
632180	Information Technology Services: General	637210	Rental / Lease RI CNV Center
633001	Training and Educational Services	637300	Other Temporary Services
633100	Training and Educational Services	638001	Buildings and Groundskeeping Services
633200	Seminars and Conferences	638100	Cleaning of Buildings/Offices (Janitorial Services)
633300	Lecturers and Training Consultants	638200	Extermination Services
634001	Design, Engineering, Surveying and Environmental S	638300	Lawn Maintenance and Groundskeeping
634100	Engineering Services	638400	Other Building and Grounds Services
634200	Architectural Services	639001	Other Contracted Professional Services
634300	Surveyor Services	639100	Honorariums
634400	Environmental Services	639200	Interpreters/Translators
634500	Other Design, Engineering, Survey and Environ. Ser	639300	Appraisers/Title Examiners
634510	Fuel: Oil #1 - Kerosene	639400	Records Management
635001	Legal Services	639500	Security Services
635110	Legal Services: Special Counsel	639600	Fire Protection Services
635120	Legal Services: Contracts	639700	University/College Services
635130	Legal Services: Labor Relations	639800	Communications and Media Related Services

### *Operating Supplies and Expenses:*

Expenses include non-personnel expenditures for operations of state government including maintenance and non-fixed equipment (capital outlay). One exception is the treatment of medicine and drug expenditures for the pharmaceutical assistance program, which are reflected as grants and benefits.

### **RIFANS Natural**

640001	Building-Relating Maintenance and Repairs
640100	Building Maintenance and Repairs
640200	Grounds Maintenance
640300	Energy Conservation Expenses
640400	Waste Disposal
641001	Non-Building Related Maintenance and Repairs
641100	Maintenance/Repairs: Vehicles
641200	Maintenance/Repairs: Computer Equipment
641300	Maintenance/Repairs: Software Agreements
641400	Maintenance/Repairs: Office Equipment
641500	Maintenance/Repairs: Medical Equipment
641600	Maintenance/Repairs: Other Equipment
642001	Roads/Bridges/Parking Lot Expenses
642100	Snowplowing and Sanding Expenses
642200	Road Maintenance and Repairs Expenses
642300	Striping Expenses
642400	Safety Expenses
642500	Paving Supplies/Expenses
642600	Signage/Sign Painting/Lettering
643010	Clothing and Accessories
643011	Staff Clothing, Uniforms, and Clothing Accessories
643012	Client Clothing, Uniforms and Clothing Accessories
643020	Linen and Laundry Expenses
643021	Central Laundry (MHRH ISF - for ISF use only)
643030	Food
643110	Office Supplies and Equipment (less than \$5000)

### **RIFANS Natural**

644120	Fuel: Oil #2 - Home Heating Oil
644130	Fuel: Oil #4
644140	Fuel: Oil #6 - Bunker 'C'
644200	Fuel: Coal (used for heating purposes)
644300	Fuel: Natural Gas (used for heating purposes)
644400	Fuel: Gasoline/Diesel Fuel
644510	Electricity - Direct Payments to Utilities
644520	Electricity - Central Utilities Fund (for ISF use )
644521	Electricity - Payments to Utilities
644522	ISF Overhead/Service Charges
644600	Steam
644700	Water - Expenditures for Water Consumption
644800	Sewer Use Charges
645100	Rental: Clothing and Linens
645200	Rental/Lease: Equipment
645300	Rental/Lease: Property
645310	Rental of Outside Property
645320	Rental of State Owned Property
645400	Rental/Lease: Vehicles
645510	Lease Financing - Principal
645520	Lease Financing - Interest
646100	Expenses for Travel and Transportation of State Wa
646200	Mileage Allowance - Personally Owned Vehicles
646301	Out-of-State Travel
646310	Out-of-State Travel: Transportation
646320	Out-of-State Travel: Lodging

## Definition of Categories of Expenditures

643120	Computer Supplies and Software and Equipment (less	646330	Out-of-State Travel: Registrations
643130	Janitorial Supplies	646340	Out-of-State Travel: Other
643140	Kitchen/Household Supplies and Equipment (less than	646400	Other Travel-related Costs
643150	Program Supplies and Equipment (less than \$5000)	647100	Information Technology Charges (DOIT ISF)
643160	Security/Safety Supplies	647110	ISF Overhead/Service Charges
643170	Military Supplies	647120	Direct Services (Programming, etc.)
643180	Building/Plant/Machinery Supplies and Equipment	647130	Seat License (flat fee per staff member)
643190	Landscaping Supplies and Equipment (less than \$500	647140	Maintenance Contracts
643200	Dues and Fees	647150	Computer Replacement
643300	Subscriptions	647160	Hardware
643401	Postal, Freight and Delivery Services	647200	Human Resources Service Centers
643410	Postage and Postal Services	647300	Facilities Management Charges (Facilities ISF)
643420	Express Delivery	647310	ISF Overhead/Service Charges
643430	Freight	647320	Lease Payments (based on square footage)
643440	Central Mail Processing ISF (for ISF use only)	647330	Special Services
643441	Postage Charges	647401	State Fleet (ISF)
643442	ISF Overhead/Service Charges	647600	Legal Services (Central Legal Office - for central
643500	Records Storage/Retrieval Costs (Records Center Ch	647700	Correctional Industries (for ISF use only)
643510	Records Storage and Retrieval Costs	647800	Central Warehouse (DOC - for ISF use only)
643520	ISF Overhead/Service Charges	647900	Internal Agency IT Charges
643610	Advertising	648100	Telephone and Telegraph Services
643611	Print Advertising	648110	Central Telephone Services (CENTREX)
643612	Radio Advertising	648111	Telephone Charges
643613	Television Advertising	648112	ISF Overhead/Service Charges
643614	Other Advertising	648200	Telephone - Cellular and Mobile
643615	Agent's Materials - Lottery	648300	Pager (Beeper) Systems
643620	Printing - Outside Vendors	648500	Maintenance/Repairs: Communication Systems
643621	Printing Services Provided by State Agencies	649110	Fees: Notary Public
643700	Miscellaneous Expenses	649120	Fees: Single Audit
643710	Staff Training	649130	Fees: Bonds and Notes (Cost of Issuance)
643720	Lottery Commission Payments	649140	Fees: Food Stamp Transaction Costs
643801	Insurance	649150	Fees: Credit Card Processing Fee
643810	Insurance: Property/Casualty/Liability	649160	Fees: Miscellaneous
643820	Insurance: Professional and Occupational	649320	Interest: Late Payments
643910	Pharmaceuticals	649330	Interest: Earnings
643920	Medical Supplies (non-Rx)	649400	Refunds, Bad Debt and Other Non-Expense Items
643930	Central Pharmacy (MHRH ISF - for ISF use only)	649500	Indirect Cost Assessments on Federal Accounts
643931	Pharmaceuticals	649600	Inventory Purchases for Internal Service Funds (Rot
643932	Medical Supplies (non-Rx)	649700	Retiree Health Subsidy
643933	ISF Overhead/Service Charges	649800	Rate Reimbursement Charge
644101	Fuel: Oil		

### *Assistance and Grants:*

Includes all grants and benefits to individuals or organizations without taxing authority, either direct or through reimbursements to cities and towns for public assistance, and grants to other entities, such as private non-profit providers. Certain retirement pensions for retired employees are also included. This category includes expenditures in the Medicaid program for services and supplies, direct public assistance and payments for client services in the human service agencies.

### **RIFANS**

#### **Natural**

651101	Direct Public Assistance
651110	Public Assistance: Medical
651120	Public Assistance: Subsistence
651201	Indirect Public Assistance

### **RIFANS**

#### **Natural**

653210	Dental Services
653220	Nursing/Convalescent Services
653230	Veterinary Services
653240	Disability Determination

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**Definition of Categories of Expenditures**


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651210	Payment of Provider Assessment	653250	Outpatient Services
651220	Interfund Transfer/Provider Assessment	653260	Inpatient Services
651230	Taxable Medicaid Payments via MMIS	653270	Testing Services
651240	Non-Taxable Medicaid Payments via MMIS	653280	Habilitative/Rehabilitative Services
651250	Subsidy Programs: State Dependents and Delinquents	653290	Counseling Services
651260	Subsidy Program: RI Pharmaceutical Assistance	653301	Legal Services for Clients
652110	Retirement Pensions: State Police	653310	Guardian Ad Litem Services
652120	Pensions: Judges	653320	Defense of Indigents
652130	Retirement Pensions: Teachers	654110	Legislative Grants (Letters of Intent)
652140	Retirement Pensions: Municipal Police and Fire Pen	654120	Other Grants
652150	Supplemental Pension - Early Retirement (83H-5149,	654200	Public Finance of Election Campaigns
653101	Client Services	654300	Non-State SDA Payments (Dept. of Labor and Training)
653110	Social Services for Clients	654400	Non-Taxable Claims, Settlements, Judgments
653120	Substance Abuse Services	654500	Taxable Claims, Settlements, Judgments and Torts
653130	Education Services		
653201	Medical Services for Clients		

**Capital Purchases and Equipment:**

Includes expenditure codes for building renovations and repairs, land acquisition, construction in progress, motor vehicle and equipment purchases, computer equipment and leaseholds

**RIFANS**
**Natural**

660001	Capital Budget (RICAP and Bond Accounts)
660010	Building Renovations and repairs
660020	Plumbing Renovations and repairs
660030	Electrical Renovations and repairs
660040	Land Improvements
660050	Architectural and Engineering Services
660095	Other
	Lawn, Landscape and Grounds Maintenance
660101	Equipment
661101	Land
661131	Non-Depreciable Land Improvements
661141	Depreciable Land Improvements
661201	Buildings and Other Structures
661202	Architecture and Engineering - Capital Improvement
661211	Building Renovations and Improvements - Minimum \$2
661221	Leasehold Improvements - Minimum \$250,000
661231	Historic Buildings

**RIFANS**
**Natural**

661241	For Accounts and Control Use Only
661251	Buildings and Other Structures ( Less than \$250,000)
661302	Construction in Progress
661351	Architecture and Engineering - CIP
661361	Consultant Services - Computer Systems Development
661402	Works of Art, Historic Treasures and Memorabilia
661501	Motor Vehicles
661521	Trailers
661522	Heavy Equipment
661601	Aircraft, Boats and Related Equipment
661605	Furniture and Equipment
661701	Computer Equipment (\$500 to \$4,999)
661801	Land Rights/Development of Rights/Rights of Way
661821	Computer User Licenses (\$1,000,000 or more)
661910	Infrastructure (DOT Use Only)
662150	Capital Lease

**Aid to Local Units of Government**

Includes expenditure codes for building renovations and repairs, land acquisition, construction in progress, motor vehicle and equipment purchases, computer equipment and leaseholds.

671100	Community Aid	671120	Pass-Thru Aid
671110	Appropriated Aid	671200	Education Aid

**Debt Service:**

Includes fixed charges for principal and interest on general obligation bonds, revenue bonds, bonds of the colleges and universities and all other state borrowing

681100	Principal: General Obligation: Serial Bonds	682100	Interest: Interest: Serial Bonds
681200	Principal: General Obligation: CABS	682200	Interest: Interest: CABS

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**Definition of Categories of Expenditures**

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681300	Principal: General Obligation: Revenue Bonds - RIR	682300	Interest: Interest: Revenue Bonds - RIRBA
681400	Principal: College/University Debt Service	682400	Interest: College/University Debt Service
681500	Principal: Certificates of Participation	682500	Interest: Certificates of Participation
681600	Principal: Short Term Borrowing	682600	Interest: Short Term Borrowing
681700	Principal: Non-G.O. Debt Service	682700	Interest: Non-G.O. Debt Service
		682800	Accreted Interest: Other Debt Service Charges

***Operating Transfers and Other Financing Uses:***

Reflects the transfer of funds between different funds and to component units of state government.

**RIFANS****Natural**

691000	Operating Transfers
691110	Operating Transfers Out to: General Fund
691120	Operating Transfers Out to: ISTEPA Fund
691140	Operating Transfers Out to: TDI Fund
691150	Operating Transfers Out to: Permanent School Fund
691160	Operating Transfers Out to: Debt Service Fund
691170	Operating Transfers Out to: Bond Capital Fund
691180	Operating Transfers Out to: Clean Water Trust Fund
691190	Operating Transfers Out to: COPS Fund
691200	Operating Transfers Out to: Lottery Fund
691210	Operating Transfers Out to: Correctional Industries
691220	Operating Transfers Out to: ERS Fund
691230	Operating Transfers Out to: State Police Retirement
691240	Operating Transfers Out to: Judicial Retirement
691250	Operating Transfers Out to: MERS Fund
691260	Operating Transfers Out to: Employment Security
691280	Operating Transfers Out to: Economic Policy Council
691290	Operating Transfers Out to: Convention Center Authority
691300	Operating Transfers Out to: GARVEE Fund
691310	Operating Transfers Out to: Assessed Fringe Benefits
691320	Operating Transfers Out to: Tobacco Trust Fund

**RIFANS****Natural**

691330	Operating Transfers Out to: Tobacco Settlement
691340	Operating Transfers Out to: Surplus Property Fund
692110	Operating Transfers to: URI
692120	Operating Transfers to: RIC
692130	Operating Transfers to: CCRJ
692140	Operating Transfers to: Central Falls School District
692150	Operating Transfers to: Economic Development Corp.
692170	Operating Transfers to: Higher Education Assistance
692180	Operating Transfers to: RIPTA
692190	Operating Transfers to: RI Public Telecommunication
692200	Operating Transfers to: RI Children's Crusade for
692210	Operating Transfers to: Narragansett Bay Commission
692220	Operating Transfers to: RIHMFC
692230	Operating Transfers to: RICWFA
692250	Operating Transfers to: RIAC
692260	Operating Transfers To: RI Water Resources Board C
692270	Operating Transfers to: Quonset Development Corp
692280	Operating Transfers to: RI Resource Recovery Corp
699100	Payments to Bond Refunding Escrow Agent
699400	Unemployment Insurance Paid to Other States
699999	Loss on Disposition of Capital Assets