

State of Rhode Island and Providence Plantations

Technical Appendix



Fiscal Year 2013

Lincoln D. Chafee, Governor

Definition of Categories of Expenditures

Definition of Categories of Expenditures

Generally, the amounts reflected in the categories of expenditures in the *FY 2013 Executive Summary* and in the *FY 2013 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
611001 Payment of Deferred Furlough Days
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
620110 Employees' Retirement - Defined Contribution Plan
620200 Retirement: State Police Troopers (hired after 7-1
620300 Retirement: Judges (hired after 12-31-89)
620400 Retirement: Teachers
620500 Retirement: Other
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
624130 Employer Cost of Employee Vision Insurance
624140 Employer Cost of Employee Prescription Insurance
624210 Medical Care Insurance - Retirees
624220 Dental Insurance - Retirees
624230 Vision Care Insurance - Retirees
624240 Prescription Insurance - Retirees
624300 Health Insurance - Retired Employees (1986 Window)
624400 Insurance Settlement Account
624500 Disability Insurance (TIAA)
624600 Life Insurance
624700 Health Insurance Fund
624710 Medical Claims/Premiums

RIFANS**Natural**

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,
625511 Workers' Compensation - Prescriptions
625512 Workers' Compensation - Medical Supplies
625515 Medicare Reimbursement - Medicine
625520 Workers' Compensation Payments - Alternative Care
625521 Home Care
625522 Alternative Medical Care
625523 Vocational Rehabilitation
625524 Dental
625530 Workers' Comp - Hospital Emergency Room
625531 Workers' Comp - Hospital Ambulatory
625532 Workers' Comp - Hospital Inpatient
625533 Workers' Comp - Hospital Physical Therapy
625534 Workers' Comp - Hospital Diagnostic
625535 Workers' Comp - Hospital Clinic Visit
625536 Workers' Comp - Hospital Bill Review
625537 Workers' Comp - Ambulance
625538 Workers' Comp - Taxi
625539 Workers' Comp - Burial
625545 Medicare Reimbursement - Medical Facility Care
625600 Administrative Costs - Worker's Compensation Divis
625700 Workers' Compensation - Attorney and Witness Fees
625710 Workers' Comp - Attorney Fees
625720 Workers' Comp - Witness Fees
625730 Workers' Comp - Investigations
625740 Workers' Comp - Subpoenas
625750 Workers' Comp - Depositions
625760 Workers' Comp - Practitioners
625800 Workers' Compensation - Practitioners Charges
625805 Workers' Comp - Anesthesia
625810 Workers' Comp - Physicians
625815 Workers' Comp - Physical Therapy
625820 Workers' Comp - Occupational Therapy
625825 Workers' Comp - Psychological Therapy
625830 Workers' Comp - Chiropractor
625835 Workers' Comp - Diagnostics
625840 Workers' Comp - Independent Medical Exam
625845 Workers' Comp - Impartial Medical Exam

Definition of Categories of Expenditures

624720	Prescription Claims/Premiums	625850	Workers' Comp - Surgical Centers
624721	Prescription Discounts/Medigap	625855	Workers' Comp - Bill Audit
624730	Dental Claims/Premiums	625860	Workers' Comp - Record Review
624740	Vision Claims/Premiums	625865	Medicare Reimbursement - Practitioners
624750	Health Admin Exp	625870	Vocational Assessments/Rehabilitation Plans
624760	Medicare Premiums	625875	Tuition/Education
624770	Included But not Reported	626100	Assessed Fringe Benefits Fund Assessment
624780	Early Retiree Reimbursement Program (ERRP) costs	626110	AFB Exception Rate
624790	Cobra Administrative Service Fees	626200	Unemployment Compensation - State Employees
625100	Workers' Compensation Payments - Regular Cases	626300	Retiree Health Insurance
625200	Workers' Compensation Payments - Assault Cases	626310	Retiree Health - State Police
625300	Workers' Compensation Payments - Specific Injury	626320	Retiree Health - Judges
625301	Workers' Compensation - Disfigurement	626330	Retiree Health - Legislators
625302	Workers' Compensation - Loss of Use	626400	Miscellaneous Benefits
625310	Workers' Compensation Payments - Lump Sum	626410	TIAA/CREF Retiree Health
625311	Workers' Compensation - Commutations	626500	Unreserved Resources
625312	Workers' Compensation - Denial & Dismissal	626501	Emp Flexible Spend Plan Admin
625315	Medicare Reimbursement - Home Care	627000	Uncompensated Leave Day
625320	Injured Workers' Incentive Payments	627100	COLA Deferral

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
632140	Information Technology: Programming
632150	Information Technology: System Design
632160	Information Technology: System Support
632170	Information Technology: Database Administration
632180	Information Technology Services: General
633001	Training and Educational Services
633100	Training and Educational Services
633200	Seminars and Conferences
633300	Lecturers and Training Consultants
634001	Design, Engineering, Surveying and Environmental S
634100	Engineering Services
634200	Architectural Services
634300	Surveyor Services
634400	Environmental Services
634500	Other Design, Engineering, Survey and Environ. Ser
634510	Fuel: Oil #1 - Kerosene
635001	Legal Services
635110	Legal Services: Special Counsel
635120	Legal Services: Contracts
635130	Legal Services: Labor Relations

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
636600	Other Medical Services
637001	Temporary Services
637100	Clerical Services
637200	Stenographic Services for Court or Public Hearings
637300	Other Temporary Services
638001	Buildings and Grounds keeping Services
638100	Cleaning of Buildings/Offices (Janitorial Services
638200	Extermination Services
638300	Lawn Maintenance and Grounds keeping
638400	Other Building and Grounds Services
639001	Other Contracted Professional Services
639100	Honorariums
639200	Interpreters/Translators
639300	Appraisers/Title Examiners
639400	Records Management
639500	Security Services
639600	Fire Protection Services
639700	University/College Services
639800	Communications and Media Related Services
639900	Other Professional Services

Operating Supplies and Expenses:

Definition of Categories of Expenditures

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		RIFANS	
Natural		Natural	
640001	Building-Relating Maintenance and Repairs	644300	Fuel: Natural Gas (used for heating purposes)
640100	Building Maintenance and Repairs	644400	Fuel: Gasoline/Diesel Fuel
640200	Grounds Maintenance	644510	Electricity - Direct Payments to Utilities
640300	Energy Conservation Expenses	644520	Electricity - Central Utilities Fund (for ISF use)
640400	Waste Disposal	644521	Electricity - Payments to Utilities
641001	Non-Building Related Maintenance and Repairs	644522	ISF Overhead/Service Charges
641100	Maintenance/Repairs: Vehicles	644600	Steam
641200	Maintenance/Repairs: Computer Equipment	644700	Water - Expenditures for Water Consumption
641300	Maintenance/Repairs: Software Agreements	644800	Sewer Use Charges
641400	Maintenance/Repairs: Office Equipment	645100	Rental: Clothing and Linens
641500	Maintenance/Repairs: Medical Equipment	645200	Rental/Lease: Equipment
641600	Maintenance/Repairs: Other Equipment	645300	Rental/Lease: Property
642001	Roads/Bridges/Parking Lot Expenses	645310	Rental of Outside Property
642100	Snowplowing and Sanding Expenses	645320	Rental of State Owned Property
642200	Road Maintenance and Repairs Expenses	645400	Rental/Lease: Vehicles
642300	Striping Expenses	645510	Lease Financing - Principal
642400	Safety Expenses	645520	Lease Financing - Interest
642500	Paving Supplies/Expenses	646100	Travel & Transp: State Wards/Clients
642600	Signage/Sign Painting/Lettering	646200	Mileage Allowance - Personally Owned Vehicles
642700	FRIP Expenses	646301	Out-of-State Travel
643010	Clothing and Accessories	646310	Out-of-State Travel: Transportation
643011	Staff Clothing, Uniforms, and Clothing Accessories	646320	Out-of-State Travel: Lodging
643012	Client Clothing, Uniforms and Clothing Accessories	646330	Out-of-State Travel: Registrations
643013	Safety Garments & Implements	646340	Out-of-State Travel: Other
643020	Linen and Laundry Expenses	646400	Other Travel-related Costs
643021	Central Laundry (MHRH ISF - for ISF use only)	647100	Information Technology Charges (DOIT ISF)
643030	Food	647110	ISF Overhead/Service Charges
643040	Agricultural Supplies	647120	Direct Services (Programming, etc.)
643110	Office Supplies and Equipment (less than \$5000)	647130	Seat License (flat fee per staff member)
643120	Computer Supplies and Software and Equipment (less	647140	Maintenance Contracts
643130	Janitorial Supplies	647150	Computer Replacement
643140	Kitchen/Household Supplies & Equip	647160	Hardware
643150	Program Supplies and Equipment (less than \$5000)	647200	Human Resources Service Centers
643160	Security/Safety Supplies	647300	Facilities Management Charges (Facilities ISF)
643170	Military Supplies	647310	ISF Overhead/Service Charges
643180	Building/Plant/Machinery Supplies and Equipment	647320	Lease Payments (based on square footage)
643190	Landscaping Supplies and Equipment (less than \$500	647330	Special Services
643200	Dues and Fees	647401	State Fleet (ISF)
643300	Subscriptions	647410	State Fleet Fuel
643401	Postal, Freight and Delivery Services	647420	State Fleet: Vehicle Repairs
643410	Postage and Postal Services	647430	State Fleet: Overhead
643420	Express Delivery	647500	Surplus Property ISF
643430	Freight	647600	Legal Services (Central Legal Office - for central
643440	Central Mail Processing ISF (for ISF use only)	647700	Correctional Industries (for ISF use only)
643441	Postage Charges	647800	Central Warehouse (DOC - for ISF use only)
643442	ISF Overhead/Service Charges	647900	Internal Agency IT Charges
643500	Records Storage/Retrieval Costs (Records Center Ch	648100	Telephone and Telegraph Services
643510	Records Storage and Retrieval Costs	648110	Central Telephone Services (CENTREX)

Definition of Categories of Expenditures

643520	ISF Overhead/Service Charges	648111	Telephone Charges
643610	Advertising	648112	ISF Overhead/Service Charges
643611	Print Advertising	648200	Telephone - Cellular and Mobile
643612	Radio Advertising	648300	Pager (Beeper) Systems
643613	Television Advertising	648400	Internet Services
643614	Other Advertising	648500	Maintenance/Repairs: Communication Systems
643615	Agent's Materials - Lottery	648600	Cable Television
643620	Printing - Outside Vendors	649110	Fees: Notary Public
643621	Printing Services Provided by State Agencies	649120	Fees: Single Audit
643700	Miscellaneous Expenses	649130	Fees: Bonds and Notes (Cost of Issuance)
643710	Staff Training	649140	Fees: Food Stamp Transaction Costs
643720	Lottery Commission Payments	649150	Fees: Credit Card Processing Fee
643730	Temporary Easements (DOT)	649160	Fees: Miscellaneous
643740	Loan Repayment Revolving Bond Fund	649170	Fees: ARRA Administrative Fee
643799	Statewide Savings Offset	649180	Fees: Drivers Licensing Img
643801	Insurance	649310	Interest: CMIA
643810	Insurance: Property/Casualty/Liability	649320	Interest: Late Payments
643820	Insurance: Professional and Occupational	649330	Interest: Earnings
643830	Insurance: Cost Reimbursement	649390	Discount Raid Upon Issuance of Bonds and COPS
643910	Pharmaceuticals	649400	Refunds, Bad Debt and Other Non-Expense Items
643920	Medical Supplies (non-Rx)	649401	Unclaimed Property Change in Liability
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
643940	Medicare Part D	649900	Federal Expenditures Incurred in Prior FY's
644101	Fuel: Oil	649999	Debt Service Offset
644110	Fuel: Oil #1 - Kerosene	650001	Stipends and Benefits
644120	Fuel: Oil #2 - Home Heating Oil	650100	Inmate Payroll
644130	Fuel: Oil #4	650200	Client/Resident Stipends
644140	Fuel: Oil #6 - Bunker 'C'	650300	Misc Benefits/Subsidies
644200	Fuel: Coal (used for heating purposes)		

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
651130	SSI Federal Reimbursement
651201	Indirect Public Assistance
651210	Payment of Provider Assessment
651220	Interfund Transfer/Provider Assessment
651230	Taxable Medicaid Payments via MMIS
651240	Non-Taxable Medicaid Payments via MMIS
651250	Subsidy Programs: State Dependents and Delinquents
651260	Subsidy Program: RI Pharmaceutical Assistance
652110	Retirement Pensions: State Police
652120	Pensions: Judges

RIFANS
Natural

653220	Nursing/Convalescent Services
653230	Veterinary Services
653240	Disability Determination
653250	Outpatient Services
653260	Inpatient Services
653270	Testing Services
653280	Habilitative/Rehabilitative Services
653290	Counseling Services
653301	Legal Services for Clients
653310	Guardian Ad Litem Services
653320	Defense of Indigents
653401	Placement Services for Clients
653410	Residential Services

Definition of Categories of Expenditures

652130	Retirement Pensions: Teachers	653420	Foster Care Payments
652140	Retirement Pensions: Municipal Police and Fire Pen	654100	Grants
652150	Supplemental Pension - Early Retirement (83H-5149,	654110	Legislative Grants (Letters of Intent)
652500	Other Pensions and Retirement	654120	Other Grants
653101	Client Services	654200	Public Finance of Election Campaigns
653110	Social Services for Clients	654300	Non-State SDA Payments (Dept. of Labor and Training)
653120	Substance Abuse Services	654400	Non-Taxable Claims, Settlements, Judgments
653130	Education Services	654500	Taxable Claims, Settlements, Judgments and Torts
653140	Rent Payments for Clients	650000	Scholarships/Loans/Ed. Grants
653201	Medical Services for Clients	659910	Grants - Other - Non - Taxable
653210	Dental Services		

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
660045	Environmental Remediation
660050	Architectural and Engineering Services
660095	Other
660101	Lawn, Landscape and Grounds Maintenance 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
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

RIFANS

Natural

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)
661711	Computer Equipment (>\$5,000)
661801	Land Rights/Development of Rights/Rights of Way
661811	Temporary Easements
661821	Computer User Licenses (\$1,000,000 or more)
661831	Computer Software (>\$1,000,000)
661902	A&E - CIP (DOT Use Only)
661910	Infrastructure (DOT Use Only)
661999	Reimbursement from Fund 58
662150	Capital Lease
663001	Depreciation Expense - Land & Land Improvements
663002	Depreciation Exp - Building, Renovations, Improvements
663004	Depreciation Exp - Art, Historical Treasures
663005	Depreciation Exp - Motor Vehicles
663006	Depreciation Exp - Furniture & Equipment
663007	Depreciation Exp - Computers & Software
663008	Depreciation Exp - Intangibles
663009	Depreciation - Infrastructure

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	671200	Education Aid
671110	Appropriated Aid	671300	Retirement: Teachers
671120	Pass-Thru Aid	671310	Retirement: Teachers Defined Contribution

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

Definition of Categories of Expenditures

681100	Principal: General Obligation: Serial Bonds	682200	Interest: Interest: CABS
681200	Principal: General Obligation: CABS	682300	Interest: Interest: Revenue Bonds - RIRBA
681300	Principal: General Obligation: Revenue Bonds - RIR	682400	Interest: College/University Debt Service
681400	Principal: College/University Debt Service	682500	Interest: Certificates of Participation
681500	Principal: Certificates of Participation	682600	Interest: Short Term Borrowing
681600	Principal: Short Term Borrowing	682700	Interest: Non-G.O. Debt Service
681700	Principal: Non-G.O. Debt Service	682800	Accreted Interest: Other Debt Service Charges
682100	Interest: Interest: Serial Bonds		

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: ISTEAFund
691125	Transfers to: RIPRC 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 Auth
691300	Operating Transfers Out to: GARVEE Fund
691310	Operating Transfers Out to: Assessed Fringe Benefits
691320	Operating Transfers Out to: Tobacco Trust Fund
691330	Operating Transfers Out to: Tobacco Settlement
691340	Operating Transfers Out to: Surplus Property Fund
691470	Transfer to RICAP
691480	Transfer to Health Ins Retirees
691485	Transfers to: Historic Tax Credit Financing Fund
691490	Transfer to State Fleet Revolving Loan Fund

RIFANS
Natural

692110	Operating Transfers to: URI
692120	Operating Transfers to: RIC
692130	Operating Transfers to: CCR1
692140	Operating Transfers to: Central Falls School Distr
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
692290	Transfers to: RISLA
692300	Transfers to: RIHEBC
694110	Bond Refunding Escrow Agent
694120	Escrow Principal
694130	Escrow Interest
699100	Payments to Bond Refunding Escrow Agent
699200	Authorized Red Balances
699300	Balance Forward Adjustments
699400	Unemployment Insurance Paid to Other States
699999	Loss on Disposition of Capital Assets
949390	Discount Paid Upon the Issuance of Bonds & COPs