

State of Rhode Island
DEPARTMENT OF ADMINISTRATION

OFFICE OF ACCOUNTS AND CONTROL

EXPENDITURE CLASSIFICATION HANDBOOK

(AS OF JULY 1, 2006)

Issued By:

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CLASSES OF EXPENDITURES

INTRODUCTION

This Handbook includes the expenditure class numbers and descriptions regarding the encumbering and expenditure of funds.

The expenditure class descriptions are brief explanations of the goods and services for which funds are encumbered and expended.

The expenditure classes in this handbook should be used for all expenditures whether the payment is to employees, private vendors, individual benefit recipients, political subdivisions or another state department.

If a department is unable to identify a particular expenditure by class or has questions regarding the use of the classes that are not addressed in this handbook, or classifying at a higher, roll-up, level is not satisfactory, it should contact the Office of Accounts and Control.

Appropriated moneys are allotted in the annual appropriation act and other acts or resolutions. Such allotments designate a specifically planned program for expenditures. The responsible agency is made aware of the limitations of this program by the amount of allotment to each expenditure class (personal services, postage, office expense, capital, etc.)

Adjustments of incorrect object classes should be processed on RI SAIL Bond Fund Transfer Form in accordance with Procedural Handbook. Adjustment vouchers transferring expenditures from one account to another should use the same expenditure classes as originally charged unless an explanation is provided.

The RI SAIL Financial Statements web page (<http://statements.doa.state.ri.us>) will list the Chart of Appropriation Accounts and Chart of Receipt Accounts.

Tax Forms - The Office of Accounts and Control is responsible for issuing W-2's for payroll expenditures to employees paid from the State Payroll System. The Office of Accounts and Control is also responsible for issuing 1099 Forms for certain expenditures identified by the Internal Revenue Service and paid using specific expenditure classes. Each expenditure class that requires reporting for tax purposes has been highlighted by a series of asterisks. If a department makes a payment on a payment system delegated by the Office of Accounts and Control, the 1099 must be submitted to the Office of Accounts and Control for processing with the Internal Revenue Service.

NOTE: In order for a 1099 Form to be issued, two criteria must be satisfied: 1) the payment must be for a reportable expense, **AND** 2) the payment must be made to a reportable payee.)

- * **Payments under these Expenditure Classes will be reported on a Form 1099 at the end of the calendar year.**
- ** Payments under these Expenditure Classes will be reported on a Form W-2 at the end of the calendar year.
- *** Payments under these Expenditure Classes will be reported on a Form 1099R at end of the calendar year.

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FINANCIAL

The financial class codes account for the financial resources that were made available to an account.

399102 CASH "AUTHORIZED RED BALANCE"

A "cash receipt" amount posted to the accounting system on a temporary basis to allow expenditures from a particular account code combination (federal, restricted, or other funds) in lieu of the account actually receiving cash prior to funds expenditure.

498160 PREMIUM/DISCOUNT ON DEBT ISSUANCE (BUDGET & CONTROLLER'S USE ONLY) **498170 ACCRUED INTEREST ON DEBT ISSUANCE ((BUDGET & CONTROLLER'S USE ONLY)**

699200 BUDGET "AUTHORIZED RED BALANCE"

A "budget" amount posted to the accounting system on a temporary basis to allow expenditures from a particular line item (for general revenue) or account code combination (for federal, restricted or other funds) in lieu of the account actually receiving a supplemental appropriation prior to funds expenditure.

EXPENDITURES

****610000 SALARY/WAGES AND OTHER COMPENSATION (Parent)**

Compensation paid for services of all full and part-time employees of the state. Most departments are subject to the rules and regulations of the Office of Personnel Administration (OPA) for compensation payments. The enabling legislation and individual personnel/payroll policies and procedures will govern departments not subject to these regulations. In order to receive payments through these classes, the employee must be in an authorized position. All expenditures from these classes must be made through the payroll system.

****611000 REGULAR WAGES**

Compensation paid for services of all full-time employees of the state paid on a regular basis for hours worked and/or authorized leave discharged during their scheduled workweek.

****611999 CONTRACT RESERVE (Budget Only)**

Budgeted funding for increases in compensation projected to result from contract negotiations. Actual expenditures will be made from correct payroll and benefit codes.

****612000 SEASONAL/SPECIAL SALARIES/WAGES**

Compensation paid for services of all part time employees, wages of members of boards and commissions, graduate assistantships, seasonal employees and temporary employees; A-64 payments and continuation of wages paid to employees who are absent from work because of injury on duty or assault of the state. Employees are paid on a sporadic basis and receive no benefits.

****614000 OVERTIME (Parent)**

Compensation of employees holding permanent positions for hours worked in excess of their scheduled workday or workweek.

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614001 OVERTIME (for budgeting only)

**** 614100 OVERTIME (1.5)**

Compensation paid to employees at the rate of one and one-half their regular hourly rate for work in excess of their scheduled workday or workweek.

**** 614200 OVERTIME (2.0)**

Compensation paid to employees at the rate of two times their regular hourly rate for work in excess of their scheduled workday or workweek.

**** 614300 OVERTIME (STRAIGHT TIME)**

Compensation paid to employees at their regular hourly rate for work in excess of their scheduled workday or workweek due to the discharge of leave during the employee's workday or workweek.

**** 614400 HOLIDAY PAY**

Compensation of employees for hours worked on a legal holiday specified by statute or regulation.

**** 614500 CORRECTIONAL OFFICER BRIEFING TIME**

**** 614600 OVERTIME OTHER (i.e. SEASONAL)**

****616000 STIPEND PAYMENTS (Parent)**

Agency cost of cash bonuses paid to employees as part of their salary/wages for legal and contractual entitlements. Examples include HMO bonus; family medical waiver bonus; clothing allowance, tool allowance, reimbursement of medical malpractice premiums, payment of accrued, unused leave.

616001 STIPEND PAYMENTS (for budgeting only)

**** 616100 CASH BONUSES FOR HEALTH MAINTENANCE ORGANIZATION (HMO) PARTICIPATION**

Agency cost of a cash bonus paid to employees who elect to participate in the state's Health insurance plans via a health maintenance organization (HMO).

**** 616200 FAMILY MEDICAL INSURANCE COVERAGE WAIVER BONUS**

Agency cost of the annual cash bonus paid to employees who waive participation in private health insurance plans purchased by the state. The bonus is paid to employees if their spouse, who is not a state employee, is covered by another private health insurance plan, and the employee waives participation in the state's health insurance plans for its employees. The bonus is prorated for part of a year.

**** 616300 CONTRACTUAL STIPEND PAYMENTS**

**** 616400 ACCRUED LEAVE SEVERANCE PAY**

619000 PAYROLL AND EMPLOYEE BENEFIT ACCRUALS (for budgeting only)

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Represents the amount budgeted for payroll and employee benefit accruals for the last pay period in each fiscal year. Accrued payroll costs are charged to all accounts at the end of the fiscal year that had payroll charges posted during the fiscal year. Costs are charged to the same salary and fringe benefit codes to which regular wages are charged.

620000 EMPLOYEE BENEFIT PROGRAMS (Parent)

Amounts paid on behalf of full time and part time employees of the state for various types of employee benefits. In order to receive benefits through the following subcategories, the employee must be in an authorized position. All expenditures posted to these subcategories must be related to salaries and wages paid through the state payroll system. Includes the costs of various employee benefits accrued by or paid to state employees.

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620100 EMPLOYEES' RETIREMENT - STATE CONTRIBUTION

Agency cost of the amount paid on behalf of employees into the public employee retirement system. The state's contribution rate is applied to the agency's gross payroll amount each biweekly payroll period and paid into the retirement system.

620200 RETIREMENT: STATE POLICE TROOPERS HIRED AFTER 7-1-87

Agency cost of the amount paid on behalf of state police troopers into the state police retirement system for all troopers hired after July 1, 1987.

620300 RETIREMENT: JUDGES HIRED AFTER 12-31-89

Agency cost of the amount paid on behalf of judges into the judicial retirement system for all judges hired after December 31, 1989.

620400 RETIREMENT: TIAA – STATE CONTRIBUTION

Agency cost of the amount paid on behalf of employees to TIAA for tax-sheltered annuities and/or for retirement purposes.

620500 RETIREMENT: OTHER

Agency cost of the amount paid on behalf of employees to Metropolitan Life Insurance Company (METLIFE) and/or Variable Annuity Life Insurance Company (VALIC) for tax-sheltered annuities and/or for retirement purposes.

620600 RETIREMENT: FEDERAL RETIREMENT SYSTEM

Agency cost of state contribution paid on behalf of employees to Federal Retirement System (U.S. Civil Service).

620700 RETIREMENT: LABORERS' INTERNATIONAL UNION OF NORTH AMERICA (LIUNA)

Agency cost of state contribution paid on behalf of employees to Laborers' International Union of North America for retirement purposes.

621000 PAYROLL TAXES (Parent)

Agency cost of amounts paid on behalf of employees for employment-related taxes. Examples include: Both components of Federal Insurance Contributions Act (FICA) tax (SSI and Medicare) and MEDICARE Qualified Federal Employee (MQFE) tax.

621100 FICA TAX (Parent)

621110 SOCIAL SECURITY (FICA) OLD AGE, SICKNESS AND DISABILITY INSURANCE TAX

Agency cost of the amount paid on behalf of employees to the Social Security Administration for old age, sickness, and disability. The state's contribution matches the employee's (payroll deduction) contribution up to a calendar year maximum. (The annual maximum contribution amount is determined by the Social Security Administration.)

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621120 MEDICARE (FICA) HOSPITAL INSURANCE TAX

Agency cost of the amount paid on behalf of employees to the Social Security Administration for hospital insurance. The state's contribution matches the employee's (payroll deduction) contribution – no calendar year maximum amount.

621130 FICA on SEVERANCE PAY

621140 MEDICARE QUALIFIED FEDERAL EMPLOYEE TAX (MQFE)

624000 EMPLOYEE INSURANCE (Parent)

The total cost of health insurance for current employees includes medical, prescription drug, dental care, and vision care insurance.

624100 HEALTH INSURANCE (Parent)

624110 EMPLOYER COST OF EMPLOYEE MEDICAL INSURANCE

Agency cost of the amounts paid on behalf of employees participating in private health insurance plans for medical care coverage (Individual/Family).

624120 EMPLOYER COST OF DENTAL CARE INSURANCE

Agency cost of the amount paid on behalf of employees participating in private health insurance plans for dental care coverage. (Individual/Family).

624130 EMPLOYER COST OF VISION CARE INSURANCE

Agency cost of the amount paid on behalf of employees participating in private health insurance plans for vision care coverage. (Individual/Family).

624140 EMPLOYER COST OF EMPLOYEE PRESCRIPTION INSURANCE

Agency cost of the amount paid on behalf of employees participating in private health insurance plans for prescription coverage. (Individual/Family).

624200 RETIREES' HEALTH INSURANCE (Parent)

The total cost of health insurance coverage paid on behalf of current retirees; not payments for future retirement benefits for current state employees, which are funded under expenditure classification code 626300 Retiree Health Insurance.

624210 MEDICAL CARE INSURANCE - RETIREES

The amount paid on behalf of retirees participating in private health insurance plans for medical care coverage.

624220 DENTAL CARE INSURANCE - RETIREES

The amount paid on behalf of retirees participating in private health insurance plans for dental care coverage.

624230 VISION CARE INSURANCE - RETIREES

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The amount paid on behalf of retirees participating in private health insurance plans for vision care coverage.

624240 PRESCRIPTION CARE INSURANCE - RETIREES

Cost of the amount paid on behalf of retirees participating in private health insurance plans for prescription coverage.

624300 HEALTH INSURANCE - RETIRED EMPLOYEES (1986 WINDOW)

Agencies' cost of the health insurance retirement benefit for qualified employees who elected to retire from state service between August 31, 1986 and December 31, 1986.

624400 INSURANCE SETTLEMENT ACCOUNT

This account is for Office of Accounts and Control use only. It is used to post supplemental payments due to/from private health insurance plans according to the terms of their contract.

624500 DISABILITY INSURANCE (TIAA)

Agency cost of premiums paid on behalf of employees to Teachers' Insurance and Annuity Association for disability insurance.

624600 LIFE INSURANCE

624700 PAYMENTS TO INSURANCE PROVIDERS (For use by Health Insurance Fund Only)

624710 MEDICAL CLAIMS OR PREMIUMS

624720 PRESCRIPTION CLAIMS OR PREMIUMS

624721 PRESCRIPTION DISCOUNTS (UHC) FOR MEDIGAP ELIGIBLE

624730 DENTAL CLAIMS OR PREMIUMS

624740 VISION CLAIMS OR PREMIUMS

624750 HEALTH ADMINISTRATION EXPENSE

624760 MEDICARE PREMIUMS

625000 WORKERS' COMPENSATION BENEFIT PAYMENTS (Parent)

625100 WORKERS' COMPENSATION PAYMENTS - REGULAR CASES (LEAVES)

Agency cost of the amounts paid to employees who are absent from work because of injury on duty. Represents continuation of wages (compensation) in excess of the amounts paid directly by the Workers' Compensation Division through discharge of employee sick and vacation leave accruals.

625200 WORKERS' COMPENSATION PAYMENTS - ASSAULT CASES

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Agency cost of the amounts paid to employees who are absent from work because of assault. Represents continuation of wages (compensation) in excess of the amounts paid directly by the Workers' Compensation Division. Sick and vacation leave accruals are not discharged.

625300 WORKERS' COMPENSATION - SPECIFIC INJURY PAYMENT

Benefits due from severance of body parts of a state employee injured while employed or due to occupational illness as approved by the Division of Workers' Compensation per 28-33-19.

625310 WORKERS' COMPENSATION LUMP SUM SETTLEMENTS

Compromise payment of a disputed claim for Workers' Compensation benefits in accordance with Section 28-33-25.1.

* **625320 INJURED WORKERS' INCENTIVE BENEFITS**

Payments made in accordance with Section 28-37-4(i). Incentive paid to workers who return to work at less than pre-injury wages.

625400 WORKERS' COMPENSATION - WEEKLY PAYMENTS

Total disability compensation paid to a state employee or survivor per workweek to include wages and earnings while incapacitated, due to work- connected injury or occupational illness per 28-33-12 and 28-33-17.

625410 WORKERS' COMPENSATION - DEPENDENCY PAYMENTS

Dependency allowances paid weekly to those dependent upon a totally disabled state employee or a state employee who has died from injury per 8-33-12 and 28-33-17.

625420 WORKERS' COMPENSATION - POST MAXIMUM ASSISTANCE (PMA)

Benefits due a state employee for injuries received which are prior to September 1, 1974 wherein dollar benefits have been exhausted under Compensation Act.

* **625500 WORKERS' COMPENSATION - HOSPITAL CHARGES, NURSING HOMES AND HOME CARE AND MEDICAL FACILITIES**

Payment/Reimbursement for reasonable and necessary hospital charges for patient care to a state employee injured on job or due to occupational illness as approved by Division of Workers' Compensation per 28-33-5 through 10 and in accordance with current applicable hospital rates for compensation cases.

* **625510 WORKERS' COMPENSATION - MEDICINE, DRUGS, BRACES, AND MEDICAL EQUIPMENT**

Payment/Reimbursement for expenses incurred by a state employee for services rendered and medicines, drugs, and sundries needed due to injury sustained and approved for payment by Division of Workers' Compensation per 28-33-5 through 10.

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* **625520 WORKERS' COMPENSATION - ALTERNATIVE CARE**

Including pain clinics, home health care, rehabilitative care per se and allied services.

625600 ADMINISTRATIVE COSTS - WORKERS' COMPENSATION DIVISION

Billings for administrative services of the Workers' Compensation Division within the Department of Administration for all expenditures related to the administration of the workers' compensation program for state employees.

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*** 625700 WORKERS' COMPENSATION - ATTORNEY AND WITNESS FEES**

Fees as directed by the Workers' Compensation Commission by decree for services rendered to a state employee or representatives for representation at hearings, testimony and consultations in the processing of a compensable case per 28-33-3.

*** 625800 WORKERS' COMPENSATION - PRACTITIONERS CHARGES, TO INCLUDE DOCTORS, DENTISTS, THERAPISTS, ETC**

Reimbursement for reasonable and necessary expenses for treatment, care, consultations, opinion and examination in connection with injury (or occupational illness) of a state employee accepted by Division of Workers' Compensation per 28-33-5 through 10.

626000 OTHER EMPLOYEE BENEFITS (Parent)

Agency cost of amounts paid or assessed for the following types of employee benefits. Examples include: Budgetary assessment for unemployment compensation, workers' compensation, etc.

626100 ASSESSED FRINGE BENEFITS FUND ASSESSMENT

A biweekly assessment against employee wages (including overtime). The assessment is deposited into a separate fund to pay the following employee benefits: rehabilitative services of the Donley Center; services of the Worker's Compensation Court; worker's compensation benefits; payments to worker's compensation providers; Division of Worker's Compensation administrative fees; unemployment compensation; and payments to employees for unused accrued leave upon their termination of state service.

626200 UNEMPLOYMENT COMPENSATION - STATE EMPLOYEES

Cost of the amounts paid to former employees who were involuntarily terminated from state service and the terms and conditions of their employment and termination qualify them to receive unemployment compensation. Paid from the Assessed Fringe Benefits Fund.

626300 RETIREE HEALTH INSURANCE

State's contribution to the health insurance fund for retiree health insurance. An assessment is charged against each agency's budget with the biweekly payroll.

626400 MISCELLANEOUS BENEFITS

Includes costs of other benefits paid to state employees, including, for example, higher education retirement bonuses.

***630000 CONTRACTED PROFESSIONAL SERVICES (Parent)**

(Refer to Procedural Handbook A-13 & A-18)

Compensation paid for services of non-employees. Services rendered by a non-employee individual or firm contractually hired because of their expertise in a given field. Compensation paid to professional practitioners, and other similar independent contractors who hold

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themselves out to others as engaged in the selling of services. Certain expenditure classes or amounts require a Purchase Order and/or a Contract. (Must provide F.E.I.N. or S.S.N. of Payee). Consultant services are those provided under contract to a state agency by an individual acting as an independent contractor, qualified by education, experience, and technical ability to advise, assist in solving specific management problems involving the organization, planning, direction, control, and operation of a state agency. Charges are usually on a fee or per-diem basis.

631000 MANAGEMENT AND CONSULTANT SERVICES (Parent)

Services of a specialist or a person with the expertise to give direction or information to assist in the management of an agency, program or task. Examples include: accountants, auditors, actuaries, appraisers, economists, investment/banking advice and services.

631001 FINANCIAL SERVICES (for budgeting only)

* **631010 FINANCIAL SERVICES: ACCOUNTING/AUDITING**

Bookkeeping, accounting and auditing services

* **631020 FINANCIAL SERVICES: INVESTMENT/BANKING**

Services related to the control, protection and investment of assets and funds; financial advisor services

* **631030 FINANCIAL SERVICES: ACTUARY**

Relating to statistical calculations of insurance or annuity premiums, reserves, dividends, etc.

* **631040 FINANCIAL SERVICES: ECONOMISTS**

Relating to the description and analysis of the production, distribution and consumption of goods and services

* **631050 FINANCIAL SERVICES: OTHER**

Financial services not otherwise categorized above.

* **631100 PUBLIC RELATIONS SERVICES**

Relating to inducing understanding and goodwill towards a person, firm or institution

* **631200 MANAGEMENT CONSULTANTS**

632000 INFORMATION TECHNOLOGY SERVICES (Parent)

Services of a specialist or a person with the expertise in the area of information technology.

632001 INFORMATION TECHNOLOGY SERVICES: (for budgeting only)

* **632140 INFORMATION TECHNOLOGY: PROGRAMMING**

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Relating to the creation and testing of ordered instructions of computers/ computing devices.

* **632150 INFORMATION TECHNOLOGY: SYSTEM DESIGN SERVICES**

Relating to services to develop a plan or protocol for computers/systems to accomplish/ complete functions or tasks.

* **632160 INFORMATION TECHNOLOGY: SYSTEM SUPPORT SERVICES**

Relating to services to maintain computers, systems, or networks at a desired level.

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* **632170 INFORMATION TECHNOLOGY: DATABASE ADMINISTRATION SERVICES**

Relating to services to administer, maintain and support data organized in computers for search and retrieval.

* **632180 INFORMATION TECHNOLOGY SERVICES: GENERAL**

Information Technology Services not otherwise categorized above.

***633000 TRAINING AND EDUCATION SERVICES (Parent)**

Payments for teaching and instructional services. Examples include: lecturers, trainers, costs associated with planning and providing a training seminar or conference, educational consultants, entertainers, artists, performers, educational exhibits.

* **633001 TRAINING AND EDUCATION SERVICES (for budgeting only)**

* **633100 TRAINING AND EDUCATION SERVICES**

Payments to lecturers, teachers and instructors to provide teaching, training and instruction

* **633200 SEMINARS, CONFERENCES**

Payments for educational exhibits, hosting seminars, hosting conferences. (Payments for staff to attend seminars or conferences should be charged to 643710).

* **633300 TRAINING CONSULTANTS**

Payments to educational consultants to plan, develop and/or provide training curriculum.

***634000 DESIGN, ENGINEERING, SURVEYING AND ENVIRONMENTAL SERVICES (Parent)**

Services related to the sciences of measuring, planning and designing. Examples include: architects, engineers, landscapers and land surveyors.

* **634001 DESIGN ENGINEERING, SURVEYING AND ENVIRONMENTAL SERVICES (for budgeting only)**

* **634100 ENGINEERING SERVICES**

Services to layout, construct or manage machines, products, systems or processes.

* **634200 ARCHITECTURAL SERVICES**

Building design services.

* **634300 SURVEYOR SERVICES**

Services to determine and delineate the extent, form and position of a tract of land

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* **634400 ENVIRONMENTAL SERVICES**

* **634500 OTHER DESIGN, ENGINEERING, SURVEY, ENVIRONMENTAL SERVICES**

Services not otherwise categorized above.

***635000 LEGAL SERVICES (Parent)**

Services of a person or firm that provides adjudicative and/or legal and paralegal consultation and services. Examples include: arbitrators, mediators, paralegal services, attorneys, adjudicative stenographic services, expert witness fees/payments, constables and process servers. Charges incurred for the services of attorneys and other costs directly related to the practice of law in contractual, criminal or civil matters.

* **635001 LEGAL SERVICES (for budgeting only)**

* **635100 OUTSIDE LEGAL SERVICES**

* **635110 LEGAL SERVICES: SPECIAL COUNSEL**

Services of attorneys specializing a particular area of law.

* **635120 LEGAL SERVICES: CONTRACTS**

Services of attorneys related to soliciting, negotiating, executing and settling procurement contracts

* **635130 LEGAL SERVICES: LABOR RELATIONS**

Charges for services of attorneys, arbitrators, and mediators involved in negotiating and settling labor relations matters.

* **635140 LEGAL SERVICES: EXPERT WITNESSES**

Payments to persons qualified by education, experience, and technical ability to advise or assist in solving specific management and legal problems.

* **635150 LEGAL SERVICES: GENERAL/OTHER**

Legal services not otherwise categorized above.

* **635200 CONSTABLE SERVICES/ PROCESS SERVERS**

Payments for the serving of legal summonses, mandates or writs to compel action or compliance.

***636000 MEDICAL SERVICES (NON CLIENT-BASED) (Parent)**

Services of a person or firm that provides medical treatments, consultation and/or testing. Services provided to clients of the state, such as foster children, inmates or clients of group homes should be charged to the 653200 series of natural accounts).

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- * **636001 MEDICAL SERVICES (NON-CLIENT BASED) (for budgeting only)**
- * **636100 DOCTORS, SPECIALISTS, MEDICAL CONSULTANTS, NURSING SVCS**
- * **636200 HOSPITAL TREATMENT**
- * **636300 VETERINARY SERVICES**
- * **636400 LABORATORY TESTING, X-RAYS, MRI'S**
- * **636500 NURSING/CONVALESCENT CARE AND/OR TREATMENT**
- * **636600 OTHER MEDICAL SERVICES**

***637000 TEMPORARY SERVICES (Parent)**

Temporary clerical and court or public hearing stenographic services.

- * **637001 TEMPORARY SERVICES (for budgeting only)**
- * **637100 CLERICAL SERVICES**
- * **637200 STENOGRAPHIC SERVICES FOR COURT OR PUBLIC HEARINGS**
- * **637300 OTHER TEMPORARY SERVICES**

***638000 BUILDINGS AND GROUNDSKEEPING SERVICES (Parent)**

Services include the following: extermination service, lawn mowing, tree trimming, dirt hauling and spreading, cleaning of offices and buildings (Snow removal expenses should be charged to natural account 642100).

- * **638001 BUILDING AND GROUNDSKEEPING SERVICES (for budgeting only)**
- * **638100 CLEANING OF BUILDINGS/OFFICES**
- * **638200 EXTERMINATION SERVICES**
- * **638300 LAWN MAINTENANCE AND GROUNDSKEEPING**
- * **638400 OTHER BUILDINGS AND GROUNDS SERVICES**

***639000 OTHER CONTRACTED PROFESSIONAL SERVICES (Parent)**

All other types of purchased services not otherwise classified above.

- * **639001 OTHER CONTRACTED PROFESSIONAL SERVICES (for budgeting only)**
- * **639100 HONORARIUMS**
Payment for services on which custom or propriety forbids a price to be set.
- * **639200 INTERPRETERS/TRANSLATORS**

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Sign language interpreters and foreign language translators

* **639300 APPRAISERS/TITLE EXAMINERS**

Services to give expert judgment of the value, worth, significance or status of real estate. Expert services to research and establish evidence of legal ownership

* **639400 RECORDS MANAGEMENT**

Costs and charges related to planning, controlling and organizing of data, information and records. Charges for records storage provided by the State Records Center of the Secretary of State's office is charged to expenditure classification 643510.

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639500 SECURITY SERVICES

Services to safeguard life and property from crime and/or attack

* **639600 FIRE PROTECTION SERVICES**

Services to safeguard life and property from fire

* **639700 UNIVERSITY/COLLEGE SERVICES**

Services provided by one of the institutions of higher education to another state agency.

* **639800 COMMUNICATIONS AND MEDIA RELATED SERVICES**

* **639900 ALL OTHER CONTRACTED PROFESSIONAL SERVICES**

Services not otherwise categorized above.

OPERATING SUPPLIES AND EXPENSES

Expenditures for supplies and expenses necessary to the operation of a function, program, activity or task.

640000 BUILDING MAINTENANCE AND REPAIRS EXPENSES (Parent)

Includes expenditures for repairs, supplies, and parts where such work does not add substantially to the original value of the asset, or does not increase the useful life of the asset. Maintenance service contracts for elevators, etc., which are an integral part of the building. Materials, hardware, repair parts, window screens and shades, venetian blinds, and hard surface floor covering, such as asphalt, tile, and linoleum are to be included in this classification.

640001 BUILDING MAINTENANCE AND REPAIRS EXPENSES (for budgeting only)

640100 BUILDING MAINTENANCE AND REPAIRS

Includes expenditures for repairs, supplies, and parts where such work does not add substantially to the original value of the building or structure.

640200 GROUNDS MAINTENANCE

Includes expenditures for minor repairs and maintenance to roads and grounds, etc.

640300 ENERGY CONSERVATION EXPENSES

Expenses incurred to update and/or upgrade equipment and facilities to achieve reductions in energy usage.

640400 WASTE DISPOSAL

Waste removal expenses, rubbish removal, hazardous waste removal service.

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641000 NON-BUILDING MAINTENANCE AND REPAIRS (Parent)

Includes all items of a nature necessary to the practical preservation of capital assets in their original state and normal condition. **Note:** Repair parts and labor for items originally charged to supplies should be charged to the same supply account.

641100 MAINTENANCE/REPAIRS: VEHICLES

Includes all expenditures for gasoline, oil and grease, tires, automotive repairs, including parts and supplies for the operation and maintenance of passenger cars, trucks, motorcycles, and airplanes and other motor vehicles; boat motor supplies and parts; motor vehicle registration fees.

641200 MAINTENANCE/REPAIRS: COMPUTER EQUIPMENT

Expenditures to repair and/or maintain computer hardware and peripheral devices. Includes payments for computer equipment service maintenance agreements.

641300 MAINTENANCE/REPAIRS: SOFTWARE AND MAINTENANCE AGREEMENTS

Expenditures to repair and/or maintain computer software. Includes payments for computer software maintenance agreements.

641400 MAINTENANCE/REPAIRS: OFFICE EQUIPMENT

Expenditures to repair and/or maintain office equipment. Includes payments for office equipment service maintenance agreements.

641500 MAINTENANCE/REPAIRS: MEDICAL EQUIPMENT

Expenditures to repair and/or maintain office equipment and devices. Includes payments for medical equipment service maintenance agreements.

641600 MAINTENANCE/REPAIRS: OTHER EQUIPMENT

Includes all other expenditures for repairs, such as repair of furniture and equipment, other than motor vehicles. **All maintenance-service contracts for equipment not classified above are to be included in this classification.**

642000 ROADS/BRIDGES/PARKING LOT EXPENSES (Parent)

642001 ROADS/BRIDGES/PARKING LOT EXPENSES (for budgeting only)

642100 SNOWPLOWING AND SANDING EXPENSES

Expenses incurred for snow and ice removal from state roads, highways, parks, parking lots, etc. Includes all expenditures for special highway services such as chloride, salt, sand, and snow plowing.

642200 MAINTENANCE AND REPAIRS EXPENSES

Repairs and maintenance of highways, bridges, driveways, parking lots, and walks; including materials, hardware, and repair parts.

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642300 STRIPING EXPENSES

Includes all expenditures for services such as traffic paint and roadway, driveway or parking lot lane striping.

642400 SAFETY EXPENSES

Includes all expenditures for highway services such as snow fencing, landscaping, and laboratory supplies for testing highway materials.

642500 PAVING SUPPLIES/EXPENSES

Includes all expenditures for paving services to roadways, driveways and parking lot

642600 SIGNAGE/SIGN PAINTING/LETTERING

Includes all expenditures for the creation of signage for roadways, bridges, parking lots and buildings.

643000 SUPPLIES AND EXPENSES (Parent)

643000 CLOTHING, LINENS AND FOOD (Parent)

643001 CLOTHING, LINENS AND FOOD (for budgeting only)

643010 CLOTHING AND ACCESSORIES

643011 STAFF CLOTHING, UNIFORMS AND CLOTHING ACCESSORIES

Includes all expenditures for clothing, uniforms, other wearing apparel and clothing materials, footwear, repairs for employees of the state. Includes clothing accessories like socks, scarves, gloves, hats, etc.

643012 CLIENT CLOTHING, UNIFORMS AND CLOTHING ACCESSORIES

Includes all expenditures for clothing, uniforms, other wearing apparel and clothing materials, footwear, repairs for patients, inmates or other clients of the state. Includes clothing accessories like socks, scarves, gloves, hats, etc.

643013 SAFETY GARMENTS, IMPLEMENTS, SUPPLIES AND EQUIPMENT

Safety glasses, dust masks, protective gloves, rubber gloves, first aid kits, breathing apparatus, etc.

643020 LINEN AND LAUNDRY EXPENSES

Purchase of linen used for patients, inmates and wards. Includes sheets, pillowcases, bath towels, face cloths, patients' gowns, spreads and blankets needed for maintenance of patients.

643021 CENTRAL LAUNDRY (for use by the MHRH ISF only)

Purchase of laundry services from Central Laundry and/or outside vendors to clean linen and clothing of patients, inmates, and wards.

CLASSES OF EXPENDITURES

643030 FOOD

Food, beverages and nutritional supplements provided to patients, wards, and inmates, prepared meals, rations, etc. Food for animals and fish should be charged to Program Supplies (643150).

643040 AGRICULTURAL, HORTICULTURAL, AND FISHERY SUPPLIES AND EXPENSES

Includes expenditures for insecticide spray for plants, forage, feed, seeds, poultry, fertilizers, boxes, bags, and containers for farm products; and expenses for farms, gardens, landscaping; and fishery supplies and expenses.

643100 SUPPLIES (Parent)

643110 OFFICE SUPPLIES AND EQUIPMENT (less than \$5000)

Includes all supplies and expenses for the maintenance of an office which are not otherwise specifically classified, including drafting and engineering, photographic and photo static supplies, paper, pens, paper clips, etc. and equipment with a per unit cost of \$4999 or less.

643120 COMPUTER SUPPLIES, SOFTWARE AND EQUIPMENT

Includes all expenditures for such items as computer paper, forms, cards, labels, printer ribbons, magnetic tapes and CD's, flash drives, diskettes, and equipment with a per unit cost of \$4999 or less, the life of which normally extends over a limited period of time.

643130 JANITORIAL SUPPLIES AND EQUIPMENT (less than \$5000)

Cleaning supplies, trash bags, small appliances (i.e. vacuum cleaners), tools and implements used for cleaning and janitorial purposes.

643140 KITCHEN/CAFETERIA SUPPLIES AND EQUIPMENT (less than \$5000)

Tableware, including dishes, knives, forks, spoons, etc., kitchenware, laundry, cleaning, and disinfecting supplies, and other supplies used for housekeeping purposes. Kitchen equipment with a per unit cost of \$4999 or less should be charged to this account. Ice, chemical refrigerants, etc., should be charged to this account too.

643150 PROGRAM SUPPLIES AND EQUIPMENT (less than \$5000)

Expenditures for supplies that are specifically targeted to a department/agency defined program, functions, activity or task. Includes all expenditures for articles used for program purposes, the life of which normally extends over a limited period of time.

643160 SECURITY/SAFETY SUPPLIES

Such as bulletproof vests, handcuffs, etc.

643170 MILITARY SUPPLIES

CLASSES OF EXPENDITURES

Includes all expenditures for the protection and defense of the state that are not otherwise specifically classified. Items include firearms, ammunition, and special military supplies and expenses.

643180 BUILDING/MACHINERY SUPPLIES AND EQUIPMENT (less than \$5000)

Includes all expenditures for small tools, lubricating oils and greases, light bulbs, shop supplies; such as thread, waste boiler compound, etc.

643190 LANDSCAPING SUPPLIES AND EQUIPMENT (less than \$500)

Includes all expenditures for loam, fill, gravel, plants, seed, shrubs and trees.

643200 DUES AND FEES

Includes all expenditures for membership dues and fees in professional and/or occupational organizations.

643300 SUBSCRIPTIONS

Includes all expenditures for subscriptions to newspapers, magazines, newsletters, periodicals and information or rating services.

643400 POSTAL SERVICES (Parent)

Includes all expenditures for communication through the use of the United States Postal Service. Includes parcel post charges, rental of post office boxes, stamps, postage for postage meters, express delivery and cost of stamped envelopes.

643401 POSTAL, FREIGHT AND DELIVERY SERVICES (for budgeting only)

643410 POSTAGE AND POSTAL SERVICES

643420 EXPRESS DELIVERY

Includes all expenditures for expedited delivery services offered by private companies.

643430 FREIGHT

Includes all expenditures associated with delivery of a purchased item to its intended location or site. (Whenever possible, such expenditures are to be coded to the same expenditure class account as the major item. For example, cost of delivering coal should be charged to 644200.)

643440 CENTRAL MAIL PROCESSING ISF (Budget Only)

643441 POSTAGE CHARGES

643442 ISF OVERHEAD/SERVICE CHARGES

643500 RECORDS CENTER ISF (for budgeting only)

CLASSES OF EXPENDITURES

Includes all expenditures for the storage and retrieval of documents and other media stored by the Secretary of State's Records Center

643510 RECORDS STORAGE AND RETRIEVAL COSTS

643520 ISF OVERHEAD/SERVICE CHANGES

643600 ADVERTISING AND PRINTING (Parent)

Includes all types of commercial and promotional advertising services.

643610 ADVERTISING (for budgeting only)

643611 PRINT ADVERTISING

643612 RADIO ADVERTISING

643613 TELEVISION ADVERTISING

643614 OTHER ADVERTISING

643615 AGENT'S MATERIALS - LOTTERY

643620 PRINTING – OUTSIDE VENDORS

Includes all outside costs for the printing and duplicating of stationery, reports, and forms; binding of documents and books; photographing; developing; Photostat copies; and blueprinting.

643621 PRINTING SERVICES PROVIDED BY STATE AGENCIES

Costs for printing services provided a state agency print shop to another state agency.

643700 MISCELLANEOUS EXPENSES

Costs not otherwise classified.

643710 STAFF TRAINING

Payments to professional groups, public and private educational institutions to provide teaching, training and instructional services to staff members. Includes tuition payments for job-related training and education of employees (both direct payment and reimbursement). Includes expenditures for supplies used for educational and research purposes of staff members; (i.e., photographic and development supplies, film used in training sessions), the life of which normally extends over a limited period of time.

643720 LOTTERY COMMISSIONS (for use the RI Lottery Only)

643730 TEMPORARY EASEMENTS (DOT)

643800 INSURANCE (Parent)

643801 INSURANCE (for budgeting only)

CLASSES OF EXPENDITURES

643810 INSURANCE: PROPERTY/CASUALTY/LIABILITY

643820 INSURANCE: PROFESSIONAL AND OCCUPATIONAL

643830 INSURANCE: COST REIMBURSEMENT

Includes payments made by the State's Risk Manager to reimburse agencies for items acquired with insurance proceeds.

643900 MEDICAL COMMODITIES (Parent)

Includes both Rx and Non-Rx medical supplies

643910 PHARMACEUTICALS

Includes all expenditures for medicine, drugs, serums, and vaccines, for the care and treatment of persons and animals, and for education purposes.

643920 MEDICAL SUPPLIES (NON Rx)

Includes all expenditures for small instruments, laboratory and scientific utensils, bandages and other supplies used for medical, surgical, dental, and optical purposes (not including medicines and drugs that are classified as 643910; and for services rendered by hospitals).

* **643930 CENTRAL PHARMACY (MHRH ISF) (for budgeting only)**

643931 PHARMACEUTICALS

643932 MEDICAL SUPPLIES (NON-RX)

643933 ISF OVERHEAD/SERVICE CHARGES

* **643940 MEDICARE PART "D"**

644000 FUEL/ENERGY AND PUBLIC UTILITY SERVICES (Parent)

Includes all expenditures for heating fuels and the public services of water, electricity and sewer.

644100 FUEL-OIL (Parent)

644101 FUEL-OIL (for budgeting only)

644110 FUEL-OIL #1 - KEROSENE

Purchase of kerosene used for heating structures and hot water.

644120 FUEL-OIL #2- HOME HEATING OIL

644130 FUEL-OIL #4

644140 FUEL-OIL #6-BUNKER 'C'

644200 FUEL - COAL USED FOR HEATING PURPOSES

CLASSES OF EXPENDITURES

Purchase of coal used for heating structures and hot water. The cost of freight and drayage should also be included.

644300 FUEL - GAS USED FOR HEATING, HOT WATER

Purchase of pipeline or bottled gas used for heating structures and hot water.

644400 FUEL – GASOLINE/DIESEL FUEL

Purchase of gasoline and/or diesel fuel to power vehicles and equipment

644500 ELECTRICITY - USED FOR HEATING, HOT WATER, LIGHT, AND POWER (Parent)

644510 ELECTRICITY – DIRECT PAYMENTS TO UTILITIES

Electrical services used for heating, hot water, light and power. Billing for service from electric utility company.

644520 ELECTRICITY- CENTRAL UTILITIES FUND (for budgeting only)

Electrical service used for heating, hot water, light and power. Billing for service direct from Central Utilities Fund.

644521 ELECTRICITY CHARGES FOR PAYMENTS TO UTILITIES

644522 ISF OVERHEAD/SERVICE CHARGES

644600 STEAM

644700 WATER- EXPENDITURES FOR WATER CONSUMPTION

644800 SEWER USE CHARGES

***645000 RENTAL AND LEASE COSTS (Parent)**

Includes all expenditures for use of items not owned by the state.

645100 RENTAL: CLOTHING AND LINENS

Includes all expenditures for the use of clothing and linens, such as uniforms, caps, gowns, sheets, towels, aprons, pants, shirts, not owned by the state, and which are laundered and replaced on a regular basis as required.

*** 645200 RENTAL/LEASE: EQUIPMENT**

Includes all expenditures for the use of equipment including office equipment not owned by the state. When equipment is hired with an operator or driver, the amount paid for the operator or driver should be included in the charge for equipment rental.

*** 645300 RENTAL/LEASE: PROPERTY (Parent)**

Includes all expenditures for the use of land and structures by the state.

CLASSES OF EXPENDITURES

645310 RENTAL OF OUTSIDE PROPERTY

Includes all costs included in lease (utilities, taxes, etc).

645320 RENTAL OF STATE OWNED PROPERTY

Payments made from one state agency to another for use of state owned property

*** 645400 RENTAL/LEASE: VEHICLES**

Includes all expenditures for the use of vehicles not owned by the state.

645500 LEASE FINANCING (for budgeting only)

645510 LEASE FINANCING-PRINCIPAL

Payments for the principal portion of debt service for master lease program.
(Budget Office Use Only)

645520 LEASE FINANCING-INTEREST

Payments for the interest portion of debt service for master lease program.
(Budget Office Use Only)

646000 TRAVEL (Parent)

Includes all expenditures for the transportation of persons, subsistence and expenses incidental to travel in connection with the business of the state.

646100 EXPENSES FOR TRAVEL/TRANSPORTATION OF STATE WARDS AND CLIENTS

Includes fares and subsistence related to the travel and transportation, both within the state and out-of-state, of state wards and clients.

CLASSES OF EXPENDITURES

646200 MILEAGE ALLOWANCE - PERSONALLY OWNED CARS

Reimbursement for the use of privately owned automobiles for state business, in accordance with the State Travel Regulations.

646300 OUT-OF-STATE TRAVEL (Parent)

Includes all expenses incurred while traveling out-of-state on official state business; transportation, lodging, registration, other.

646301 OUT-OF-STATE TRAVEL (for budgeting only)

646310 OUT OF STATE: TRANSPORTATION

646320 OUT OF STATE: LODGING

646330 OUT OF STATE: REGISTRATION

646340 OUT OF STATE: OTHER

646400 OTHER TRAVEL-RELATED COSTS

647000 INTERNAL SERVICE FUND CHARGES (Parent)

647100 INFORMATION TECHNOLOGY CHARGES (DOIT ISF) (for budgeting only)

647110 ISF OVERHEAD/SERVICE CHARGES

647120 DIRECT SERVICES (PROGRAMMING, ETC.)

647130 SEAT LICENSE (FLAT FEE PER STAFF MEMBER)

647140 MAINTENANCE CONTRACTS

647150 COMPUTER REPLACEMENT

647160 HARDWARE

647200 HUMAN RESOURCES SERVICE CENTERS

647300 FACILITIES MANAGEMENT CHARGES (FACILITIES ISF) (for budgeting only)

647310 ISF OVERHEAD/SERVICE CHARGES

647320 LEASE PAYMENTS (BASED ON SQUARE FOOTAGE)

647330 SPECIAL SERVICES

647400 STATE FLEET (for budgeting only)

647401 STATE FLEET (ISF USE ONLY)

647410 FUEL CHARGES

CLASSES OF EXPENDITURES

647420 VEHICLE REPAIRS

647430 ISF OVERHEAD/SERVICE CHARGES

647500 SURPLUS PROPERTY INTERNAL SERVICE FUND

647600 LEGAL SERVICES (CENTRAL LEGAL OFFICE)

647700 CORRECTIONAL INDUSTRIES

647800 CENTRAL WAREHOUSE (MHRH OR DOC)

647900 INTERNAL AGENCY IT CHARGES

Payments for services provided by a central IT unit within a state agency.

648000 COMMUNICATION SYSTEM EXPENSES

Includes all expenditures for telecommunications services: land-based telephone, cellular and mobile telephone, pager services, Internet services, and expenses for the maintenance and repair of communication systems and devices.

648100 TELEPHONE AND TELEGRAPH SERVICES

Includes all expenditures for land-based local telephone service, long distance telephone tolls, telegraph and messenger services by voice and/or data transmission, Excludes cellular and mobile telephone services which are charged to 648200.

648110 CENTRAL TELEPHONE SERVICES (CENTREX) (for budgeting only)

648111 TELEPHONE CHARGES

648112 ISF OVERHEAD/SERVICE CHARGES

648200 TELEPHONE - CELLULAR AND MOBILE

Includes all charges for cellular or mobile telephone services, i.e., local, roaming, long distance, excess minutes, text messaging, etc.

648300 PAGER (BEEPER) SERVICES

Include all expenditures for a portable electronic device using a special radio signal to page the person carrying it.

648400 INTERNET SERVICES

Expenditures for Internet service provider subscription services and associated fees and expenses to connect a computer to the World Wide Web.

648500 MAINTENANCE/ REPAIRS: COMMUNICATION SYSTEMS

CLASSES OF EXPENDITURES

Expenditures for the maintenance and repair of telecommunication systems, devices, wiring, etc. Payments for maintenance contracts for such systems and devices are also included in this classification.

CLASSES OF EXPENDITURES

649000 ADMINISTRATIVE FEES AND NON-EXPENSED ITEMS (Parent)

649100 FEES (Parent)

649110 FEES: NOTARY PUBLIC

Application fees paid to the Secretary of State for employees to be appointed as a notary public to authenticate business and legal documents.

649120 FEES: SINGLE AUDIT

Billings for audit services performed by the Office of the Auditor General of federally funded programs under the Single Audit Act of 1984.

649130 FEES: BONDS AND NOTES

Expenditures for cost associated with the issuance of debt.

649140 FEES: FOOD S TAMP TRANSACTION COSTS

649150 FEES: CREDIT CARD PROCESSING FEE

649160 FEES: MISCELLANEOUS

Includes all other fees not otherwise classified.

649300 INTEREST (Parent)

649310 INTEREST: CMIA

Interest charges for early draw down of federal grant funds in violation of the Cash Management Improvement Act (CMIA) agreement.

649320 INTEREST: LATE PAYMENTS

Represents interest charges for late payments to vendors in accordance with Section 42-11.1-1 of the General Laws.

649330 INTEREST: EARNINGS

Represents interest paid by the state for assets held in trust or paid in accordance with a court order, dismissal stipulation, negotiated settlement, etc.

649400 REFUNDS, BAD DEBT AND OTHER NON-EXPENSED ITEMS

Includes revenue refunds, arbitrage penalties, purchase of assets, and liquidation of liabilities.

649500 INDIRECT COSTS ASSESSMENTS ON FEDERAL ACCOUNTS

Represents indirect costs recovered from Federal Government and certain other funds under the Statewide Cost Allocation Plan/Department and Agency Indirect Cost Rate Agreement and/or Article VI of legislation 83H-5150, Substitute A.

649600 INVENTORY PURCHASES FOR INTERNAL SERVICE (ROTARY) FUNDS.

Merchandise purchased by internal service funds for re-sale to user agencies.

649700 RETIREE HEALTH INSURANCE SUBSIDY

Payments by the State for retired state employees and teachers.

649800 RATE REIMBURSEMENT CHARGE

To record reimbursements from EDS .

CLASSES OF EXPENDITURES

650000 ASSISTANCE AND GRANTS (Parent)

650000 STIPENDS AND BENEFITS (Parent)

650001 STIPENDS AND BENEFITS (for budgeting only)

650100 INMATE PAYROLL

Payments made under GL 12-56-22 to persons committed to the ACI

650200 CLIENT/RESIDENT STIPENDS

650300 MISCELLANEOUS BENEFITS/SUBSIDIES

Other grants and subsidies that cannot be classified into those expenditure classes enumerated above.

* 651000 PUBLIC ASSISTANCE (Parent)

651100 DIRECT PUBLIC ASSISTANCE (Parent)

651101 DIRECT PUBLIC ASSISTANCE (for budgeting only)

Includes aid to the Aged, Blind, or Disabled; Aid to Dependent Children; General Public Assistance; Aid to Veterans and Dependents.

651110 PUBLIC ASSISTANCE: MEDICAL

651120 PUBLIC ASSISTANCE: SUBSISTENCE

651130 SSI FEDERAL REIMBURSEMENT (DHS)

Reimbursements made to the U. S. Social Security Administration for the federal share of recoveries of overpayments and/or erroneous payments of supplemental security income benefits payments.

651200 INDIRECT PUBLIC ASSISTANCE (Parent)

651201 INDIRECT PUBLIC ASSISTANCE (for budgeting only)

651210 PAYMENT OF PROVIDER ASSESSMENT

For use by MHRH only.

651220 INTERFUND TRANSFER/PROVIDER ASSESSMENT

For use by MHRH only.

651230 TAXABLE MEDICAID PAYMENTS VIA MMIS

Taxable payments to Medicaid providers by Department of Human Services via MMIS.

651240 NON-TAXABLE MEDICAID PAYMENTS VIA MMIS

CLASSES OF EXPENDITURES

Non-taxable payments to Medicaid providers by Department of Human Services via MMIS.

651250 SUBSIDY PROGRAMS: STATE DEPENDENTS AND DELINQUENTS

Includes expenditures for the support of state wards by contract, including foster home care, hospitalization, and support of convicts in penal institutions or places of detention not under the state's jurisdiction.

651260 SUBSIDY PROGRAM: RI PHARMACEUTICAL ASSISTANCE TO THE ELDERLY (RIPAE)

A benefit payment made to a pharmacy on behalf of eligible elderly clients for a portion of their prescription medication.

652000 RETIREMENT PROGRAMS (Parent)

652100 RETIREMENT PENSIONS (Parent)

652110 RETIREMENT PENSIONS: STATE POLICE

Retirement pensions paid from employees' retirement system to qualified state police retired from service, who were originally hired on or before June 30, 1987. Total costs of pensions charged to the appropriation of department or agency that last employed the person.

652120 RETIREMENT PENSIONS: JUDGES

Retirement pensions paid from employees' retirement system to qualified judges retired from service who were originally hired on or before December 31, 1989. Total costs of pensions charged to the appropriation of department or agency that last employed the person.

652140 RETIREMENT PENSIONS: MUNICIPAL POLICE AND FIRE PENSIONS

Payments made to surviving spouses and dependents of municipal police officers and firefighters in accordance with Chapter 19 of Title 45 of the General Laws.

652150 SUPPLEMENTAL PENSION-EARLY RETIREMENT (83H-5149,SUB. A, ARTICLE VI)

Monthly retirement pension supplement paid to qualified state employees who retired from state service in 1983 in accordance with the above-cited law. Supplements are charged to appropriation of the Department or Agency that last employed the person.

652500 OTHER PENSIONS AND RETIREMENT PAYMENTS

653000 CLIENT SERVICES (Parent)

*** 653100 CLIENT SERVICES (for budgeting only)**

CLASSES OF EXPENDITURES

* **653110 SOCIAL SERVICES FOR CLIENTS**

Payments made to providers of non-medical professional services to the agency's clientele. Examples include: job counseling, domestic abuse counseling, victim counseling, educational instruction, and substance abuse services.

* **653120 SUBSTANCE ABUSE SERVICES**

Payments made to providers of residential or non-residential substance abuse treatment or counseling services on behalf of the agency's clientele.

* **653130 EDUCATION SERVICES**

Payments to professional groups and individuals and to public and private educational institutions to provide any variety of teaching, training and instructional services to clients. Includes tuition payments for job-related training (both direct payment and reimbursement).

653200 MEDICAL SERVICES FOR CLIENTS (Parent)

653201 MEDICAL SERVICES FOR CLIENTS (Budget Only)

* **653210 DOCTORS, SPECIALISTS, MEDICAL CONSULTANTS, DENTISTS**

Payments made doctors, medical consultants, dentists, oral hygienists and orthodontists for oral care or surgery services.

* **653220 NURSING HOME/CONVALESCENT SERVICES**

Payments made to hospitals, clinics, nursing homes, doctors or nurses for the care of the sick or infirm.

* **653230 VETERINARY SERVICES**

Payments made to veterinarians for services provided to animals owned by clients.

653240 DISABILITY DETERMINATION

* **653250 OUTPATIENT SERVICES**

Payments made to hospitals, clinics and laboratories for medical services provided to clients on an outpatient basis.

* **653260 INPATIENT SERVICES**

Payments made to hospitals, clinics and laboratories for medical services provided to clients as a result of being an inpatient.

* **653270 TESTING SERVICES**

Payments made for medical, laboratory, psychological and psychiatric tests of clients.

CLASSES OF EXPENDITURES

* **653280 HABILITATIVE/ REHABILITATIVE SERVICES**
Payments made for therapeutic, habilitative and rehabilitative services provided to clients.

* **653290 COUNSELING SERVICES**
Payments made for psychological and psychiatric counseling of clients

***653300 LEGAL SERVICES FOR CLIENTS (Parent)**

653301 LEGAL SERVICES FOR CLIENTS (for budgeting only)

* **653310 GUARDIAN AD LITEM SERVICES**
Payments made to court-appointed attorneys for legal guardian services provided to clients and wards of the state that are under the age of majority.

* **653320 DEFENSE OF INDIGENTS**
Payments made to court-appointed attorneys for legal criminal defense services provided to clients and wards of the state that are unable to pay.

653400 PLACEMENT SERVICES FOR CLIENTS (Parent)

653401 PLACEMENT SERVICES FOR CLIENTS (for budgeting)

653410 RESIDENTIAL SERVICES
Payments made for residential care services of clients and wards under the care, custody or control of the state.

653420 FOSTER CARE PAYMENTS
Payments for foster care of clients and wards under the care, custody or control of the state.

654000 GRANTS AND CLAIMS (Parent)

654100 GRANTS (for budgeting only)

654110 LEGISLATIVE GRANTS (LETTERS OF INTENT)
Grants stipulated by a letter of intent from the General Assembly.

654120 OTHER GRANTS
All other grants made by state agencies not included in the General Assembly's letter of intent.

654200 PUBLIC FINANCE OF ELECTION CAMPAIGNS

CLASSES OF EXPENDITURES

654300	NON-STATE SDA PAYMENTS (DEPT OF LABOR & TRAINING)
654400	NON-TAXABLE CLAIMS, SETTLEMENTS, JUDGEMENTS AND TORTS
654500	TAXABLE CLAIMS, SETTLEMENTS, JUDGEMENTS AND TORTS
655000	SCHOLARSHIPS, LOANS AND GRANTS

CLASSES OF EXPENDITURES

CLASSES OF EXPENDITURES

660000 CAPITAL PURCHASES AND EQUIPMENT (Parent)

The following natural accounts have been created for agency use if the expenditure is part of the State's capital budget, but the expenditure does not meet criteria enumerated below for capitalizing and depreciating for the State's Comprehensive Annual Financial Report (CAFR).

- 660010 BUILDING RENOVATIONS & REPAIRS**
- 660020 PLUMBING RENOVATIONS & UPGRADES**
- 660030 ELECTRICAL RENOVATIONS & UPGRADES**
- 660040 LAND IMPROVEMENTS**
- 660050 ARCHITECTURE & ENGINEERING**
- 660095 OTHER**

Capital expenditures include all expenditures for land, buildings, furniture, fixtures, vehicles, machinery, or other apparatus that may be used repeatedly without material impairment of their physical condition, and which have an accepted useful life of considerable length; and all expenditures for improvement of a permanent nature and for structures other than buildings. Refer to the Policies and Procedures of the Fixed Assets Control and Tracking System.

The criteria that will determine what assets will be recorded in the central fixed asset database are (See the Fixed Asset Control and Tracking System Policy and Procedure Manual for more guidance):

1. Vehicles with a unit cost of \$5,000 or more and useful life of one year or more.
2. Furniture, machinery and equipment with a unit cost of \$5,000 or more and a useful life of one year or more.
3. Computer equipment with a unit cost of \$5,000 or more and a useful life of one year or more.
4. All land acquisitions
5. All buildings, irrespective of its acquisition or construction cost, with a useful life of one year or more.
6. Land, building and leasehold improvements costing \$1,000,000 or more with an estimated useful life of one year or more and that adds value or useful life to the land, building or leasehold asset.
7. An inventory of computer equipment and lawn, landscape and grounds maintenance equipment costing between \$500 and \$4,999 is kept, but these are not capitalized and depreciated.

660101 LAWN, LANDSCAPE AND GROUNDS MAINTENANCE EQUIPMENT

Equipment used to establish and maintain an area of ground containing a lawn of grass and/or plantings of trees, shrubs and flowers. **The threshold for consideration for capitalization is a unit cost of \$500 or more and less than \$5,000.**

LAND AND LAND IMPROVEMENTS

661101 LAND

A portion of the earth's solid surface distinguishable by boundaries or ownership. **All land acquisitions will be capitalized irrespective of cost.**

661131 NON-DEPRECIABLE LAND IMPROVEMENTS

CLASSES OF EXPENDITURES

Additions and/ or enhancements to land that do not depreciate, such as landscaping. **The threshold for consideration for capitalization is a minimum of \$1,000,000.**

661141 DEPRECIABLE LAND IMPROVEMENTS

Additions and/or enhancements to land that do depreciate, such as a parking lot, lighting, walkways, and fencing. **The threshold for consideration for capitalization is a minimum of \$1,000,000. (Estimated useful life: 20 years, estimated salvage value: N/A)**

BUILDINGS, BUILDING RENOVATIONS AND LEASEHOLD IMPROVEMENTS

661201 BUILDINGS AND OTHER STRUCTURES

A roofed and walled structure built for permanent use as a dwelling, for storage or commercial use. Includes all expenditures for the acquisition or construction of buildings and other structures, including permanently attached fixtures and equipment, and additions or alterations adding to the building's useful life or increasing its value. **The threshold for consideration for capitalization is a minimum of \$1,000,000. (Estimated useful life: 50 years, estimated salvage value: N/A).**

661211 BUILDING RENOVATIONS AND IMPROVEMENTS

Extensive attachments and annexations intended to be permanent and remain attached or annexed; additions and/or enhancements that restore the building to a former better condition. Includes all expenditures for renovation/improvement of a permanent nature to a building or a component thereof adding to the building's useful life or increasing its value. **The threshold for consideration for capitalization is a minimum of \$1,000,000. (Estimated useful life: 20 years, estimated salvage value: N/A)**

661221 LEASEHOLD IMPROVEMENTS

Property held by lease as a lessee that is enhanced by the lessee to improve its usefulness, quality, or value. Includes all expenditures for renovation/improvement of a permanent nature to real estate or a building or a component thereof adding to its useful life or increasing its value. **The threshold for consideration for capitalization is a minimum of \$1,000,000. (Estimated useful life: term of the lease, estimated salvage value: N/A)**

661231 HISTORIC BUILDINGS

A roofed and walled structure used in the past that has significant importance for research and/or current public education. **All acquisitions of historic buildings will be capitalized irrespective of cost.**

661241 BUILDINGS AND OTHER STRUCTURES - NOT CAPITALIZED and NOT DEPRECIATED

A roofed and walled structure built for permanent use as a dwelling, for storage or commercial use. Includes all expenditures for the acquisition or construction of buildings and other structures, including permanently attached fixtures and equipment, and additions or alterations adding to the building's useful life or increasing its value. **All buildings and other structures with a cost or basis less than \$1,000,000.**

CLASSES OF EXPENDITURES

CONSTRUCTION IN PROGRESS

661302 CONSTRUCTION IN PROGRESS (CIP)

Expenditures for the construction of any type of asset that is incomplete and not placed into service. This natural account should be used when any payments for construction of an asset are not completed within one fiscal year. The consideration for capitalization of any type of asset is based upon the dollar threshold established for each asset type as outlined herein.

661351 CONSTRUCTION IN PROGRESS (CIP) ARCHITECTURE AND ENGINEERING

Expenditures for services related to the sciences of measuring, planning and designing the construction, renovation or improvement of land, buildings and other structures. The total costs of architecture and engineering services are added to other construction costs for the same asset and capitalized as the total costs equal or exceed the dollar threshold established for each asset type as outlined herein.

661361 CONSTRUCTION IN PROGRESS (CIP) COMPUTER SYSTEMS DEVELOPMENT CONSULTANT SERVICES

Expenditures for services related to the planning and designing the construction, renovation or improvement of computer systems and/or networks. The total costs of planning and design services are added to other computer system costs for the same asset and capitalized as the total costs equal or exceed the dollar threshold established for each asset type as outlined herein.

WORKS OF ART, HISTORIC TREASURES AND MEMORABILIA

661402 WORKS OF ART, HISTORICAL TREASURES & MEMORABILIA

Expenditures for the acquisition of aesthetic objects or precious things worthy of remembrance. **All acquisitions of works of art, historical treasures and memorabilia will be capitalized irrespective of cost, but not depreciated.**

661410 WORKS OF ART, HISTORICAL TREASURES & MEMORABILIA LESS THAN \$5,000 (FOR USE ONLY BY THE RI COUNCIL FOR THE ARTS)

661415 WORKS OF ART, HISTORICAL TREASURES & MEMORABILIA \$5,000 OR MORE PURCHASED FOR COMPONENT UNITS BY THE RI COUNCIL FOR THE ARTS

MOTOR VEHICLES

661501 VEHICLES

An automotive (self-propelled) vehicle powered by an internal combustion engine and used on roadways and highways to transport people and other items. Includes all expenditures for automobiles, buses, light trucks, and motorcycles.

The threshold for consideration for capitalization is a unit cost of \$5,000 or more. (Estimated useful life: 5 years; estimated salvage value: N/A)

661521 VEHICLES: TRAILERS

A wheeled vehicle designed to haul items and that is drawn behind a motor vehicle. **The threshold for consideration for capitalization is a unit cost of \$5,000 or more. (Estimated useful life: 10 years, estimated salvage value: N/A)**

CLASSES OF EXPENDITURES

661522 VEHICLES: HEAVY EQUIPMENT

A (self-propelled) vehicle powered by an internal combustion engine and used on roadways and highways to transport people and other items, also used for off-road purposes to construct and/or maintain roads, bridges, buildings or other equipment. (Non-registered motor vehicles, front-end loaders, backhoes, bulldozers, cranes, graders, transits, compass.) **The threshold for consideration for capitalization is a unit cost of \$5,000 or more. (Estimated useful life: 10 years; estimated salvage value: N/A)**

FURNITURE AND EQUIPMENT

661601 AIRCRAFT, BOATS AND RELATED EQUIPMENT

AIRCRAFT: A fixed-wing aeronautical (self-propelled) vehicle propelled by a propeller or high-velocity jet powered by an internal combustion engine and supported by the dynamic reaction of the air against its wings; any type of airplane, helicopter and other aviation-related equipment. **The threshold for consideration for capitalization is a unit cost of \$5,000 or more.**

BOAT: A nautical vessel propelled by oars, paddles, wind, or by an internal combustion engine; any type of boat, and nautical equipment. **The threshold for consideration for capitalization is a unit cost of \$5,000 or more. (Estimated useful life: 10 years, estimated salvage value: N/A)**

661605 FURNITURE & EQUIPMENT

Any tangible property other than land and buildings useful in carrying out programs objectives and responsibilities. **The threshold for consideration for capitalization is a unit cost of \$5,000 or more. (Estimated useful life: 5 years, estimated salvage value: N/A)**

COMPUTER EQUIPMENT & SOFTWARE

661701 COMPUTER EQUIPMENT (personal computers, laptops or notebooks)

A programmable electronic device that can store, retrieve, process and send data and information and is used at a desk, or is portable and can be used outside of the office. Computer hardware and connecting devices designed for use on a desk or to be portable. **DESKTOP** Items shall include monitors, CPU's, printers, scanners, projectors and accessories. A computer consists of one monitor, CPU and a keyboard, this will require only one barcode and the serial # of the CPU. **PORTABLE** items shall include any accessories related to the use of laptop or notebook computer. **The threshold for consideration for capitalization is a unit cost of \$500 or more and less than \$5,000. (Estimated useful life: 5 years, estimated salvage value: N/A)**

661711 COMPUTER EQUIPMENT (mainframe, server, network equipment, routers, switches)

A programmable device capable of storing, retrieving and processing data on a large scale for more than one user. Items shall include any and all mainframe, external parts, servers, disk storage, printers, telecommunication, networks, building cable, accessories, and tape and disk drives. **The threshold for consideration for capitalization is a unit cost of \$5,000 or more. (Estimated useful life: 5 years, estimated salvage value: N/A)**

INTANGIBLES

CLASSES OF EXPENDITURES

An asset that does not have a physical existence. **(Do not use this expenditure class for desktop or laptop software; use #643120 for these items.)**

661801 LAND RIGHTS

A legal right of passage or use over another person's land. **All acquisitions of land rights will be capitalized irrespective of cost.**

661821 COMPUTER USER LICENSES

A contractual right to use a particular version of computer software. Includes all expenditures for the acquisition of computer licenses for operating systems, databases, networks, and software. The cost of a software user license for a personal computer is excluded. **The threshold for consideration for capitalization is a minimum of \$1,000,000. (Estimated useful life: 5 years, estimated salvage value: N/A)**

661831 COMPUTER SOFTWARE (Purchased AND Internally Developed)

The entire set of programs, procedures and related documentation associated with a computer system. Includes all expenditures for computer software (database, operating, and applications) for mainframe computers, client-server networks, operating systems, web sites, and personal computers. **The threshold for consideration for capitalization is a minimum of \$1,000,000. (Estimated useful life: 5 years, estimated salvage value: N/A)**

INFRASTRUCTURE

Infrastructure assets are attachments or annexations to land designed to provide for public use, health, and welfare. Infrastructure assets are long-lived assets that can be preserved for a significantly greater number of years than most other types of capital assets and that are normally stationary in nature. Includes all contractual expenditures for non-structure improvements including landscaping, fences, water mains, sewers, pole lines, wells, reservoirs, etc. **The threshold for consideration for capitalization is a minimum of \$1,000,000.**

If the project meets the criteria for infrastructure, use the natural account numbers for construction in progress.

The following natural account codes should only be used by the Department of Transportation and the Department of Environmental Management:

661902 CONSTRUCTION IN PROGRESS ARCHITECTURE AND ENGINEERING

661910 RIDOT INFRASTRUCTURE

661911 RIDEM INFRASTRUCTURE

CAPITAL LEASES

Payments under a lease and purchase contract for the acquisition of capital assets. If legal title to the asset(s) is not acquired by the state by the terms of the lease, use the appropriate code in the 645000 series.

662150 CAPITAL LEASE

DEPRECIATION EXPENSE (for Accounts and Control Use only)

663001 DEPR. EXP – LAND AND LAND IMPROVEMENTS

CLASSES OF EXPENDITURES

- 663002 DEPR. EXP – BUILDINGS, BUILDING RENOVATIONS AND LEASE IMPROVEMENTS**
- 663004 DEPR. EXP – ART, HISTORICAL TREASURES AND MEMORABILIA**
- 663005 DEPR. EXP – MOTOR VEHICLES AND AUTO SERVICE EQUIPMENT**
- 663006 DEPR. EXP - FURNITURE AND EQUIPMENT**
- 663007 DEPR. EXP – COMPUTERS AND COMPUTER SOFTWARE**
- 663008 DEPR. EXP – INTANGIBLES**
- 663009 DEPR. EXP – INFRASTRUCTURE**
- 663101 DEPR. EXP – DEPREC LAND IMPROVEMENTS**
- 663108 DEPR. EXP – COMPUTER LICENSE & SOFTWARE-ASSET COST**

670000 AID TO LOCAL UNITS OF GOVERNMENT (Parent)

671000 AID TO LOCAL GOVERNMENTS AND AFFILIATED ENTITIES (Parent)

671100 COMMUNITY AID

Includes all types of payments and transfers (revenue sharing, grants, transfers, etc.) from a state department or agency to a municipality, a political subdivision thereof, or any other non-state, local entity performing a governmental function (water supply boards, fire districts, school districts, etc.)

671110 APPROPRIATED AID

Aid appropriated by the General Assembly for distribution to local governments (i.e. General Revenue Sharing, Motor Vehicle Excise Tax Phase-out, etc.)

671120 PASS-THRU AID

Funds collected by the state and distributed in full to local governments based on a formula distribution (i.e. Public Service Corporation Tax).

671200 EDUCATION AID

Aid appropriated for distribution to local governments and/or school districts for use for educational purposes.

671300 RETIREMENT PENSIONS: TEACHERS

State's share of pension costs paid to municipal teachers

CLASSES OF EXPENDITURES

680000 DEBT SERVICE (FIXED CHARGES) (Parent)

Includes all expenditures for Debt Service.

681000 PRINCIPAL

Includes redemption payments of principal to redeem general obligation serial bonds; revenue bonds; capital appreciation bonds, certificates of participation; and payments to Sinking Fund for redemption of bonds or certificates.

681100 PRINCIPAL: GENERAL OBLIGATION: Serial Bonds

681200 PRINCIPAL: GENERAL OBLIGATION: CABS

Payments of principal to redeem capital appreciation bonds

681300 PRINCIPAL: GENERAL OBLIGATION: Revenue Bonds – RIRBA

Payments of principal to redeem revenue bonds

681400 PRINCIPAL: College/University Debt Service

681500 PRINCIPAL: Certificates of Participation

Payments of principal to redeem certificates of participation

681600 PRINCIPAL: Short Term Borrowing

Payments of principal to redeem notes or commercial paper borrowings in anticipation of taxes or fees.(TANS)

681700 PRINCIPAL: Non-GO Debt Service

682000 INTEREST

Includes payments of interest on general obligation serial bonds; revenue bonds; capital appreciation bonds, and certificates of participation

682100 INTEREST: GENERAL OBLIGATION: Serial Bonds

Interest payments on long-term borrowing general obligation serial bonds.

682200 INTEREST: GENERAL OBLIGATION: CABS

Interest payments on capital appreciation bonds (accrued interest).

682300 INTEREST: GENERAL OBLIGATION: Revenue Bonds – RIRBA

Interest payments on long-term borrowing revenue bonds.

682400 INTEREST: GENERAL OBLIGATION: University Debt Service

682500 INTEREST: Certificates of Participation

Interest payments on long-term borrowing certificates of participation.

CLASSES OF EXPENDITURES

682600 INTEREST: Short Term Borrowing

Interest on short-term borrowing of notes or commercial paper in anticipation of taxes or user fees; interest on funds borrowed by the General Fund from other funds of the state, as authorized by the Governor.

682700 INTEREST: Non-GO Debt Service

690000 OPERATING TRANSFERS (Parent)

691000 OPERATING TRANSFERS TO OTHER FUNDS (Parent)

691110	TRANSFER TO-GEN FUND
691120	TRANSFER TO-ISTEA FUND
691140	TRANSFER TO-TDI FUND
691150	TRANSFER TO-PERMANENT SCHOOL FUND
691160	TRANSFER TO-DEBT SVC FUND
691170	TRANSFER TO-BOND CAP FUND
691180	TRANSFER TO-CLEAN WATER TRUST
691190	TRANSFER TO-COPS FUND
691200	TRANSFER TO-LOTTERY FUND
691210	TRANSFER TO-CORRECTION INDUSTRIES FUND
691220	TRANSFER TO-ERS FUND
691230	TRANSFER TO-ST POL RETIRE FUND
691240	TRANSFER TO-JUDICIAL RETIRE FUND
691250	TRANSFER TO-MERS FUND
691260	TRANSFER TO-EMP SEC TRUST FUND
691270	TRANSFER TO-RIPEC
691280	TRANSFER TO-RI ECONOMIC POLICY COUNCIL
691290	TRANSFER TO-RICCA
691300	TRANSFER TO-GARVEE FUND
691310	TRANSFER TO-ASSESSED FRINGE BENEFIT FUND
691320	TRANSFER TO-TOBACCO TRUST FUND
691330	TRANSFER TO-TOBACCO SETTLEMENT FIN CORP
691340	TRANSFER TO-SURPLUS PROPERTY
692110	TRANSFER TO CU-URI
692120	TRANSFER TO CU-RIC
692130	TRANSFER TO CU-CCRI
692140	TRANSFER TO CU-CFSD
692150	TRANSFER TO CU-EDC
692170	TRANSFER TO CU-RI HEAA
692180	TRANSFER TO CU-RIPTA
692190	TRANSFER TO CU-RIPTCA
692200	TRANSFER TO CU-RICCHE
692210	TRANSFER TO CU-NBC

CLASSES OF EXPENDITURES

692220	TRANSFER TO CU-RIHMFC
692230	TRANSFER TO CU-RICWFA
692250	TRANSFER TO CU-RIAC
692260	TRANSFER TO CU-RIWRBC
692270	TRANSFER TO CU-QDC
692280	TRANSFER TO CU-RIRRC
499110	TRANSFER FROM-GENERAL FUND
499120	TRANSFER FROM-ISTEA FUND
499140	TRANSFER FROM-TDI FUND
499150	TRANSFER FROM-PERMANENT SCHOOL FUND
499160	TRANSFER FROM-SINKING FUND
499170	TRANSFER FROM-BOND CAPITAL FUND
499180	TRANSFER FROM-CLEAN WATER FUND
499190	TRANSFER FROM-COPS FUND
499200	TRANSFER FROM-LOTTERY FUND
499210	TRANSFER FROM-CORRECTIONAL INDUSTRIES
499220	TRANSFER FROM-ERS FUND
499230	TRANSFER FROM-ST POL RETIRE FUND
499240	TRANSFER FROM-JUDICIAL RETIRE FUND
499250	TRANSFER FROM-MERS FUND
499260	TRANSFER FROM-EMP SEC TRUST FUND
499270	TRANSFER FROM-RIPEC
499280	TRANSFER FROM-RI ECONOMIC POLICY COUNCIL
499300	TRANSFER FROM-GARVEE FUND
499310	TRANSFER FROM-ASSESSED FRINGE BENEFIT FUND
499320	TRANSFER FROM-TOBACCO TRUST FUND
499330	TRANSFER FROM-TOBACCO SETTLEMENT FIN CORP
499340	TRANSFER FROM-SURPLUS PROPERTY
499510	TRANSFER FROM CU-URI
499520	TRANSFER FROM CU-RIC
499530	TRANSFER FROM CU-CCRI
499540	TRANSFER FROM CU-CFSD
499550	TRANSFER FROM CU-EDC
499570	TRANSFER FROM CU-RIHEAA
499580	TRANSFER FROM CU-RIPTA
499590	TRANSFER FROM CU-RIPTCA
499600	TRANSFER FROM CU-RICCHE
499610	TRANSFER FROM CU-NBC
499620	TRANSFER FROM CU-RIHMFC
499630	TRANSFER FROM CU-RICWFA
499650	TRANSFER FROM CU-RIAC

CLASSES OF EXPENDITURES

499660	TRANSFER FROM CU-RIWRBC
499670	TRANSFER FROM CU-QDC
499680	TRANSFER FROM CU-RIRRC
499690	TRANSFER FROM CU-RISLA

690000 OPERATING TRANSFERS (Parent)

691000 OPERATING TRANSFERS TO OTHER FUNDS (Parent)

691110	OPER TRNSFRS OUT TO: GENERAL FUND
691120	OPER TRNSFRS OUT TO: ISTEAFUND
691140	OPER TRNSFRS OUT TO: TDI FUND
691150	OPER TRNSFRS OUT TO: PERM SCHOOL FUND
691160	OPER TRNSFRS OUT TO: DEBT SERVICE FUND
691170	OPER TRNSFRS OUT TO: BOND CAPITAL FUND
691180	OPER TRNSFRS OUT TO: CLEAN WATER TRUST FUND
691190	OPER TRNSFRS OUT TO: COPS FUND
691200	OPER TRNSFRS OUT TO: LOTTERY FUND
691210	OPER TRNSFRS OUT TO: CORR INDUSTRIES FUND
691220	OPER TRNSFRS OUT TO: EMP RETIREMENT SYSTEM FUND
691230	OPER TRNSFRS OUT TO: STATE POLICE RETIREMENT FUND
691240	OPER TRNSFRS OUT TO: JUDICIAL RETIREMENT FUND
691250	OPER TRNSFRS OUT TO: MERS FUND
691260	OPER TRNSFRS OUT TO: EMPLOYMENT SECURITY TRUST FUND
691270	OPER TRNSFRS OUT TO: RIPEC
691280	OPER TRNSFRS OUT TO: RI ECONOMIC POLICY COUNCIL
691290	OPER TRNSFRS OUT TO: RI CONVENTION CENTER AUTHORITY
691300	OPER TRNSFRS OUT TO: GARVEE FUND
691310	OPER TRNSFRS OUT TO: ASSESSED FRINGE BENEFIT FUND
691320	OPER TRNSFRS OUT TO: TOBACCO TRUST FUND
691330	OPER TRNSFRS OUT TO: TOBACCO SETTLEMENT CORP
691340	OPER TRNSFRS OUT TO: SURPLUS PROPERTY FUND

692000 OPERATING TRANSFERS TO OTHER ENTITIES (Parent)

692110	OPER TRNSFRS TO: UNIVERSITY OF RHODE ISLAND
692120	OPER TRNSFRS TO: RHODE ISLAND COLLEGE
692130	OPER TRNSFRS TO: COMMUNITY COLLEGE OF RHODE ISLAND
692140	OPER TRNSFRS TO: CENTRAL FALLS SCHOOL
692150	OPER TRNSFRS TO: ECONOMIC DEVELOPMENT CORPORATION
692170	OPER TRNSFRS TO: RI HIGHER EDUCATION ASSISTANCE AUTHORITY
692180	OPER TRNSFRS TO: RI PUBLIC TRANSIT AUTHORITY
692190	OPER TRNSFRS TO: RI PUBLIC TELECOMMUNICATIONS AUTHORITY
692200	OPER TRNSFRS TO: RI CHILD CRUSADE FOR HIGHER EDUCATION
692210	OPER TRNSFRS TO: NARRAGANSETT BAY COMMISSION
692220	OPER TRNSFRS TO: RI HOUSING, MORTGAGE FINANCE CORPORATION
692230	OPER TRNSFRS TO: RI CLEAN WATER FINANCE AGENCY

CLASSES OF EXPENDITURES

692250	OPER TRNSFRS TO: RI AIRPORT CORPORATION
692260	OPER TRNSFRS TO: RI WATER RESOURCE BOARD CORPORATE
692270	OPER TRNSFRS TO: QUONSET DEVELOPMENT CORP.
692280	OPER TRNSFRS TO: RESOURCE RECOVERY CORP.

699000 OTHER FINANCING USES (Parent)

694110 Payments to Bond Refunding Escrow Agent

699200 Authorized Red Balances (FOR CONTROLLER'S USE ONLY)

699300 Balance Forward Adjustments - State Accounts (FOR CONTROLLER'S USE ONLY)

699400 Unemployment Insurance Paid to Other States

699999 Loss of Disposition of Capital Assets

CLASSES OF EXPENDITURES

GUIDE TO TAX FORMS

FORM NUMBER	TITLE	WHAT IS REPORTED ON THIS FORM	TRIGGER AMOUNT TO GENERATE THIS FORM	DEPARTMENTS ISSUING THIS FORM
1099-MISC	Miscellaneous Income	<p>Box 1 - Rent</p> <p>Box 3 - Other Income Payments to the beneficiary of a deceased employee; prizes; awards; taxable damages, claims and judgments; or other taxable income</p> <p>Box 6 - Medical & Health Care Payments to physicians, physicians' corporations, medical consultants, or other supplier of health & medical services</p> <p>Box 7 - Non-Employee Compensation Payments for services performed for a trade or business by persons not treated as employees; late interest penalties on payments; real estate transactions; and all types of payments not covered by Boxes 1 & 6.</p>	Generally \$600 or more	Office of the State Controller (Central for all payments made through the State's accounting system)
1099-INT	Interest Income	Interest Payments not including interest on an RA	\$10 or more (\$600 or more in some cases)	Department of Revenue Office of State Controller
1099-R	Distribution from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA, Insurance Contracts	<p>Retirement Settlements (Teachers)</p> <p>Retirement Settlements (Employees)</p> <p>Monthly pension payments</p>	All Amounts	State Retirement Board State Retirement Board State Retirement Board
1099-G	Certain Government Payments	<p>Unemployment Compensation</p> <p>Tax refunds</p>	\$10 or more for unemployment compensation & tax refunds; \$600 or more for all others	Dept. of Employment and Training Department of Revenue

CLASSES OF EXPENDITURES

GUIDE TO TAX FORMS				
FORM NUMBER	TITLE	WHAT IS REPORTED ON THIS FORM	TRIGGER AMOUNT TO GENERATE THIS FORM	DEPARTMENTS ISSUING THIS FORM
W-2	Wage & Tax Statement	Wages, Tips, other compensation, withheld income and FICA taxes, and advance earned income credit (EIC) allowances, severance pay, moving expense payments, some kinds of travel allowances, and third-party payments of sick pay	See instructions from IRS	Office of the State Controller (Central for all payments made through the State's payroll system) and certain departments issuing their own payrolls.
W-2G	Statement of Recipients Certain Gambling Winnings	Gambling winnings from horse racing, dog racing, jai alai, lotteries, raffles, drawings, bingo, slot machines, and keno.	Generally \$600 or more	Department of Revenue