

EXPENDITURES BY CATEGORY

(Revised 09/10)

The Expenditures by Category is prepared at the end of the program presentation. Separate Expenditures by Category presentations are required for State Operations and Local Assistance expenditures. The personnel-years (PY) count and the amount of expenditures are shown under the headings Authorized Positions, Total Adjustments, Estimated Salary Savings, Net Totals, Salaries and Wages, and Totals, Personal Services.

Operating Expenses and Equipment are reported as a single line entry. Details are provided in supplementary schedules. See SAM Section 6451.

If there are Special Items of Expense which cannot be included in Operating Expenses and Equipment (SAM Sections 6451 and 6457), they are reported as a single line entry following Operating Expenses and Equipment.

Totals, Expenditures represent the sum of all expenditures.