

**§46. Descriptions of expenditures**

Descriptions of expenditures under all funds and accounts shall be made in using generally the following categories and subcategories: [PL 1975, c. 436, §5 (AMD).]

**1. Personal services.** Personal services:

A. Wages and salaries; [PL 1973, c. 612, §1 (NEW).]

B. Retirement. [PL 1973, c. 612, §1 (NEW).]

[PL 1973, c. 612, §1 (NEW).]

**2. All other.** All other:

A. Commodities; [PL 1973, c. 612, §1 (NEW).]

B. Grants, subsidies and pensions; [PL 1973, c. 612, §1 (NEW).]

C. Transfers to other funds; [PL 1973, c. 612, §1 (NEW).]

D. Computer services; [PL 1973, c. 612, §1 (NEW).]

E. All other rents; [PL 1973, c. 612, §1 (NEW).]

F. All other contractual services. [PL 1973, c. 612, §1 (NEW).]

[PL 1973, c. 612, §1 (NEW).]

**3. Capital expenditures.** Capital expenditures:

A. Buildings and improvements; [PL 1973, c. 612, §1 (NEW).]

B. Equipment; [PL 1973, c. 612, §1 (NEW).]

C. Purchases of land. [PL 1973, c. 612, §1 (NEW).]

[PL 1973, c. 612, §1 (NEW).]

**SECTION HISTORY**

PL 1973, c. 612 (NEW). PL 1975, c. 436, §5 (AMD).

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