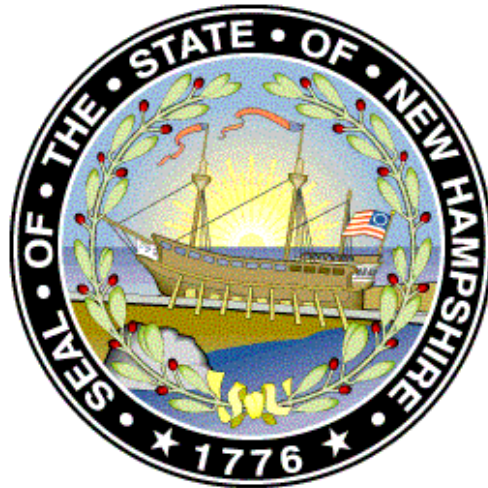


**STATE OF NEW HAMPSHIRE**  
**Department of Administrative Services**  
**Budget Office**  
**2022 – 2023 BIENNIUM**



**NH FIRST BARS**  
**BUDGET DEVELOPMENT**  
**GUIDE**

**CHRISTOPHER T. SUNUNU**  
**GOVERNOR**

**CHARLES M. ARLINGHAUS**  
**COMMISSIONER**

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM  
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# **STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM INTRODUCTION & GENERAL INSTRUCTIONS**

This manual contains instructions and examples to help agencies prepare their biennial operating budget requests. This manual presents required reports, tables and worksheets necessary to successfully complete the operating budget request process.

In addition to actual dollar requests, agencies should analyze their work processes and develop meaningful performance measures. These performance measures are an integral part of your budget submission and subsequent presentation.

The operating budget is developed in the following four phases:

## **1. PRELIMINARY PLANNING**

Budget planning and preliminary preparation is accomplished by:

- a) Reviewing the current budget organization structure
- b) Carefully reviewing personnel information
- c) Identifying performance measures
- d) Gathering performance data

## **2. HISTORY**

Agencies analyze prior year data and perform reconciliations for improved data integrity. Based on the reconciliation results, agencies input corrected data and adjustments into the on-line agency budget system for prior year data.

## **3. BUDGET ANALYSIS**

Through thorough analysis, agencies prepare narrative and analytical forms for inclusion in the final agency budget package. In addition, agencies develop and input budget requests into the on-line agency budget system and review reports for accuracy.

## **4. AGENCY BUDGET REQUEST**

Agencies finalize their 2022-2023 biennial operating budget request and submit it electronically.

**STATE OF NEW HAMPSHIRE**  
**BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM**  
**INTRODUCTION & GENERAL INSTRUCTIONS**

**Pursuant to RSA 9:4 Requests for Appropriations and Statement of Objectives; Efficiency Expenditure Requests** (I.) On or before October 1<sup>st</sup> prior to each biennial legislative session, all departments of the state shall transmit to the commissioner of administrative services, on forms furnished by the commissioner, an efficiency expenditure request for each fiscal year of the following biennium for administration, operation, and program services including costs for workers compensation and unemployment compensation. In case of the failure of any department to submit such requests within the time above specified, the commissioner of administrative services shall cause to be prepared such estimates for such department as in commissioner’s opinion are reasonable and proper.

\*\*\*\*\*

Budget law, the full context of which is included in this Budget Development Guide and is located in Appendix F, mandates that all departments of the state shall prepare “efficiency expenditure requests” that provide for the services authorized and funded in the preceding biennium, considering and incorporating changes in the population and other factors outside the control of the department, and consistent with the objectives of RSA 9:4, III.

RSA 9:4, III speaks, in part, to the primary objective of the efficiency budget request which is to identify expenditure requests to fund current statutory requirements and those additional statutes and rules.....that will provide improved quality of services to the citizens of New Hampshire as the result of improved department efficiencies and performance...and that embeds a management culture of continuous improvement, prudence and accountability, and provides the governor and department heads with a fiscal work product that extends and emphasizes these objectives.

These objectives are to be consistent with the parameters and expectations further detailed in the law, and predicated on expenditure targets provided to each department for each year of the biennium based on revenue estimates and the economic forecast and projected future financial condition of the state for each year of the biennium. The Governor shall communicate additional parameters, including desired departmental organization chart content and formats, and the total expenditure target on or before August 1, prior to each biennial legislative session.

The Budget Development Guide (Guide) published by the Department of Administrative Services, provides support and instructional guidance on how all departments are to develop their biennial budgets for FY 2022 – 2023. The Guide’s substance and format was developed to chronologically and methodically support each agency’s Budget Manager through the budget development process.

# **STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM INTRODUCTION & GENERAL INSTRUCTIONS**

Each agency must appoint an Agency Budget Manager. The Agency Budget Manager is responsible for coordinating the timely preparation and electronic submission of the Agency Budget Package.

Agency budget preparation is a short and intense process that requires meticulous attention to details. While planning may take several months, input and review of the agency phase of the biennial budget is completed in approximately six weeks; full development of the state biennial budget takes eleven (11) months from the start of the Agency Phase in August 2020 through the final Legislative Committee of Conference in June 2021.

The final Agency Budget Package is a combination of the following:

- ✓ **Operating Budget Request (Efficiency Expenditure Requests and Special or Problematic Needs Expenditures; requesting dollar amounts by detailed accounting unit codes entered into the budget development system (NH FIRST BARS).**
- ✓ **Personnel & Benefits Data Detail**
- ✓ **Equipment**
- ✓ **Transfers In/Out – Exp. (58XXX) Rev. (48XXX)**
- ✓ **Unrestricted Revenues – Agency Estimates**
- ✓ **Organizational Charts – Department and Activity**
- ✓ **Narrative and Analytical Schedules (prepared to further explain the requested needs of the agency) (Budget Forms)**

## **AGENCY BUDGET FORMS:**

- **FORM A – Agency Mission Statements**
- **FORM B – Activity Goals & Performance Measures**
- **FORM C – Activity Analysis of Efficiency Budget**
- **FORM D – Activity Prioritized Special & Problematic Needs**
- **FORM E – Activity Necessary Statutes/Rules Changes**
- **FORM F – Activity Indirect Costs**

The final budget that agencies submit has been designed to provide detailed information to help others to fully understand the agency's request. Data entry may be time consuming, but it is critical that history changes, modifications, and next biennial budget requests be completed accurately and timely. Contact your Department of Administrative Business Supervisor with any concerns or questions regarding your budget submission.

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM  
INTRODUCTION & GENERAL INSTRUCTIONS**

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**STATE OF NEW HAMPSHIRE**  
**DEPARTMENT OF ADMINISTRATIVE SERVICES**  
**OPERATING AND CAPITAL BUDGET PLANNING TIMELINE**  
**FY 2022-2023 BIENNIUM - February 3, 2020 – February 15, 2021**

Dates	FY 2022-2023 Budget Planning
February 3, 2020	Capital Budget Forms to Agencies ( <b>Begins</b> )
February 20, 2020	Appendix A-Update Budget Organization ( <b>Begins</b> )
February 20, 2020	<b>Budget Briefing Meeting I</b> – Operating Budget Planning for FY 2022-2023-Dept. of Safety DMV
February 20, 2020	New Position Requests 7-Ds – Agencies review personnel needs and request new positions ( <b>Begins</b> )
April 3, 2020	Appendix A ( <b>Finalized</b> ) ( <b>Due to DAS</b> )
April 6, 2020	Capital Budget Requests ( <b>Due to DAS</b> )
April 10, 2020	New Position Requests 7-Ds Submitted ( <b>Due to DAS</b> )
June 22-23, 2020	<b>Governor’s Capital Budget Hearings</b>
August 4-17, 2020	<b>NH FIRST BARS INTTEST</b> Training Environment available for New User Training
August 4, 2020	<b>Budget Briefing II</b> -Budget Instructional Call-in Meeting
August 5, 2020	History Reconciliation, Historical Data Review and Changes ( <b>Begins</b> )
August 6, 2020	Agency FY 2022-2023 Budget Request Input ( <b>Begins</b> )
August 19, 2020	History Reconciliation Submitted ( <b>Complete/Ends</b> )
September 18, 2020	<b>Agency FY 2022-2023 Budget Requests End/Budget submitted electronically in NH FIRST BARS</b>
October 1, 2020	Agency Budget Requests Published ( <b>RSA 9:4-I</b> )
November 19-20, 23-24, 2020	<b>Governor’s Operating Budget Hearings (Tentative Dates)</b>
February 11 or 12, 2021	Presentation of Governor’s Recommended FY 2022-2023 Operating and Capital Budgets to Legislature ( <b>RSA 9:2, 9:3-a, VII</b> )





**STATE OF NEW HAMPSHIRE**  
**DEPARTMENT OF ADMINISTRATIVE SERVICES**  
**BUDGET & FINANCIAL PLANNING TIMELINE**  
**FY 2022-2023 BIENNIUM - February 3, 2020 – February 15, 2021**

<b>Dates</b>	<b>FY 2020 Year End and FY 2022-2023 Budget Events</b>
February 3, 2020	Capital Budget Forms are distributed by the Department of Administrative Services to agencies
February 20, 2020	Budget Structure (Form Appendix A) process begins
February 20, 2020	FY 2022-23 Budget Briefing Meeting I - Dept. of Safety – Division of Motor Vehicles Auditorium
February 20, 2020	New Position Request (Form 7-D) process begins
<b>March 16, 2020</b>	<b>The closing of FY 2020 begins, the FCLG (GL70 screen) module is made available to agencies in NH FIRST</b>
April 3, 2020	Budget Structure (Form Appendix A) process ends - All forms due to DAS
April 6, 2020	Capital Budget Forms due to DAS
April 10, 2020	New Position Requests (7-D Forms) are due to DAS
<b>May 12, 2020</b>	<b>Dept. of Administrative Services / Bureau of Accounts – Annual Year End Closing Meeting (FY 2020)</b>
June 22-23, 2020	Governor’s Capital Budget Hearings
<b>June 30, 2020</b>	<b>The FCLG (GL70 screen) is closed to Agencies and FY 2020 closes in NH FIRST</b>
July 6, 2020	FY 2020 12 <sup>th</sup> Extended Period opens to Agencies for limited transactions, FCLG (GL70 screen) is open to the Bureau of Accounts, and FY 2021 opens in NH FIRST to Agencies
<b>July 17, 2020</b>	<b>FY 2020 12<sup>th</sup> Extended Period ends @ noon</b>
<b>August 4-17, 2020</b>	<b>NH FIRST BARS INTTEST Training Environment available for New User Training</b>
<b>August 4, 2020</b>	<b>FY 2022-23 Budget Briefing Meeting II-TBD</b>
August 6, 2020	NH FIRST BARS FY 2022-2023 Budget System opens to Agencies
August 6, 2020	FY 2021 History Reconciliation Process begins for agencies
August 17, 2020	FY 2021 History Reconciliation Process ends, forms due to DAS
September 18, 2020	NH FIRST BARS FY 2022-2023 Budget System closes to Agencies
October 1, 2020	FY 2022-23 Agency Phase Budgets are made public
November 19-20, 23-24, 2020	Tentative dates for hearings on Agency Phase FY 2022-2023 budgets with the Governor’s Budget Panel
On or before February 15, 2020	Presentation of Governor’s Recommended FY 2022-2023 Operating and Capital Budgets to Legislatures RSA 9:2, 9:3-a, VII

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM  
MONTHLY BUDGET AND FINANCIAL CALENDAR  
FEBRUARY 2020 THROUGH SEPTEMBER 2020**

**FEBRUARY 2020**

<b>Monday</b>	<b>Tuesday</b>	<b>Wednesday</b>	<b>Thursday</b>	<b>Friday</b>
<b>3</b> Capital Budget Forms distributed to agencies	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>
<b>17</b> President's Day 	<b>18</b>	<b>19</b>	<b>20</b> FY 2022-2023 Budget Briefing #1	<b>21</b>
<b>24</b>	<b>25</b>	<b>26</b>	<b>27</b>	<b>28</b>

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM  
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FEBRUARY 2020 THROUGH SEPTEMBER 2020**

**MARCH 2020**

<b>Monday</b>	<b>Tuesday</b>	<b>Wednesday</b>	<b>Thursday</b>	<b>Friday</b>
<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>
<b>16</b>	<b>17</b>	<b>18</b>	<b>19</b>	<b>20</b>
<b>23</b>	<b>24</b>	<b>25</b>	<b>26</b>	<b>27</b>
<b>30</b>	<b>31</b>			


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MONTHLY BUDGET AND FINANCIAL CALENDAR  
FEBRUARY 2020 THROUGH SEPTEMBER 2020**

**APRIL 2020**

<b>Monday</b>	<b>Tuesday</b>	<b>Wednesday</b>	<b>Thursday</b>	<b>Friday</b>
		1	2	3 Appendix A forms due to DAS
6 Capital Budget Request forms are due to DAS	7	8	9	10 7 D forms are due to DAS
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

**STATE OF NEW HAMPSHIRE  
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FEBRUARY 2020 THROUGH SEPTEMBER 2020**

**MAY 2020**

<b>Monday</b>	<b>Tuesday</b>	<b>Wednesday</b>	<b>Thursday</b>	<b>Friday</b>
				<b>1</b>
<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>
<b>18</b>	<b>19</b>	<b>20</b>	<b>21</b>	<b>22</b>
<b>25</b> Memorial Day Observed 	<b>26</b>	<b>27</b>	<b>28</b>	<b>29</b>


**STATE OF NEW HAMPSHIRE  
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FEBRUARY 2020 THROUGH SEPTEMBER 2020**

**JUNE 2020**

<b>Monday</b>	<b>Tuesday</b>	<b>Wednesday</b>	<b>Thursday</b>	<b>Friday</b>
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22 Governor's Capital Budget Hearings	23 Governor's Capital Budget Hearings	24	25	26
29	30 FCLG Process Closes to Agencies - noon			

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM  
MONTHLY BUDGET AND FINANCIAL CALENDAR  
FEBRUARY 2020 THROUGH SEPTEMBER 2020**

**JULY 2020**

<b>Monday</b>	<b>Tuesday</b>	<b>Wednesday</b>	<b>Thursday</b>	<b>Friday</b>
		1	2	3 Independence Day 
6 FY 2021 NH FIRST Opens  FY 2020 12 <sup>th</sup> Ext. Period/Begins	7	8	9	10
13	14	15	16	17 FY 2020 12 <sup>th</sup> Ext. Period Ends @ noon
20	21	22	23	24
27	28	29	30	31

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM  
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**AUGUST 2020**

<b>Monday</b>	<b>Tuesday</b>	<b>Wednesday</b>	<b>Thursday</b>	<b>Friday</b>
3	4 FY 2022-2023 Budget Briefing #2 (tentative)	5 Agency 2022-23 Budget Input/Begins History Reconciliation Begins	6	7
10	11	12	13	14
17	18	19 History Reconciliation Period ends Forms due to DAS	20	21
24	25	26	27	28
31				



**STATE OF NEW HAMPSHIRE**

**BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM  
MONTHLY BUDGET AND FINANCIAL CALENDAR  
FEBRUARY 2020 THROUGH SEPTEMBER 2020**

**SEPTEMBER 2020**

<b>Monday</b>	<b>Tuesday</b>	<b>Wednesday</b>	<b>Thursday</b>	<b>Friday</b>
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
<b>7</b>  <b>Labor Day State Offices Closed</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>
<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>	<b>18</b> <b>Final Agency FY 2022-23 Budget Request Due to DAS <u>Deadline 4:30 PM</u></b>
<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b>
<b>28</b>	<b>29</b>	<b>30</b>		

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM GLOSSARY

## **Account Code:**

- ❖ Account Code represents the “expense code” associated with the appropriated expense class. (Ex. 500247 / Advertising + publications)

## **Accounting Unit:**

- ❖ Accounting Unit represents the organization structure within the Activity; the Accounting Unit structure is actually made up of multiple levels. (10360000 / Office of the Governor)

## **Activity:**

- ❖ Activity represents the Departments’ Programs, Divisions and Bureaus. (Ex. GCD02010 Governor’s Commission on Disability)

## **Appendix A:**

- ❖ The budget is comprised of Activities and Accounting Units that make up the structure of the agency’s budget. Each Biennium the budget structure for each agency is examined and any modifications are submitted via a form to the agency’s Business Supervisor.

## **Budget:**

- ❖ **FY 2022 Budget (Year 1):** The first year of the requested budget.
- ❖ **FY 2023 Budget (Year 2):** The second year of the requested budget.

## **Budget Version:**

- ❖ Budget Versions are used to capture the various events of the budget development process. A version number is the concatenation of the Biennial Year, Version Type, Sequence Number, and Department number: Ex: 2022A0100014 (this is the 2022-23 biennium, Agency Version Type (A), Sequence 01, three filler zeros, Department 14). Each Department will maintain their own set of budget versions.

## **Budget Request Summary:**

- ❖ The Budget Request Summary (module within the software) is a centralized location in the software where the Department’s operating, personnel requests (expenditures + funding) come together in a summary format. In addition, agency Budget Managers key operating expenditure requests for the Agency’s Activities, Divisions, and Bureaus directly into the Budget Request Summary module of NH FIRST BARS. The personnel

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM GLOSSARY

requests are keyed into a separate module by the DAS Budget Office and subsequently posted to the Budget Request Summary module.

## **Change Package:**

- ❖ The budget software product utilizes a tool called a Change Package to enter and identify new position requests, special or problematic need requests. By keying these particular requests to support department goals, agencies can clearly identify their unique status within their budget.

## **Checklist:**

- ❖ The checklist is the screen within NH FIRST BARS whereby an agency can access all of the agency budget development modules that are to be completed by the agency during the Agency Phase of the budget development, such as reviewing personnel data, entering the operating budget and entering narratives.

## **Efficiency Expenditure Request**

- ❖ The primary objective of the efficiency expenditure request is to identify expenditure requests to fund current statutory requirements, and those additional statutes and rules, consistent with parameters and expectations as defined in RSA 9:4, that will provide improved quality of services to the citizens of New Hampshire as a result of improved department efficiencies and performance. Additional objectives of the efficiency expenditure request are to embed a management culture of continuous improvement, prudence and accountability and to provide the Governor and department heads with a fiscal management work product that extends and emphasizes these objectives. The Governor shall provide a total expenditure target for each department for each year of the biennium.

## **Footnotes:**

- ❖ Footnotes support statutes that limit and/or specify class and Accounting Unit spending authority.

## **Form A – Agency Mission Statements**

- ❖ To provide mission statements for the agency and for each activity included under the agency.

# STATE OF NEW HAMPSHIRE

## BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM

### GLOSSARY

#### **Form B – Goals & Performance Measures**

- ❖ To provide a description for each activity, goals for each activity and defined relevant performance measures and expectations for performance in FY 2022 and FY 2023 for each goal.

#### **Form C – Analysis of the Efficiency Budget**

- ❖ To document how the agency arrived at the efficiency requests for FY 2022 and FY 2023 by activity and agency/department in total. Emphasis is on explaining changes to expenditure classes within accounting units of 5% (+-).

#### **Form D – Prioritized Special and Problematic Needs**

- ❖ To identify in **PRIORITY** order the outstanding needs of the Department and the risks or implications associated with not funding or supporting special or problematic needs. Such needs are expected to be few.

#### **Form E – Necessary Statutes or Rule Changes**

- ❖ To provide additional information which associates changes in statute or rules contemplated by initiatives within either the Efficiency Expenditure requests or the Prioritized Special and Problematic Needs requests, for the biennium.

#### **Form F – Indirect Costs:**

- ❖ To verify the consistency and reasonableness of the amounts budgeted for indirect cost, this form captures (a) the indirect costs originating in each department or agency of the governmental unit ***and*** (b) the costs of central governmental services distributed through the State Wide Cost Allocation Plan (SWCAP).

#### **Funding/Revenue Sources:**

- ❖ Funding, other than State Share (e.g., S- 000010 = General Fund), that directly supports an expense within the budget will be keyed in using restricted revenue identification numbers (Ex. 404197). The revenue source identification number is associated with a revenue class (Ex. ID #404197 is associated with federal revenue class 000). Revenue classes are linked to revenue groups (Ex. 16 = Operating Grants Federal). During the keying of the budget, agencies choose a revenue identification number which they will later see translated on reports as the revenue class.

# STATE OF NEW HAMPSHIRE

## BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM

### GLOSSARY

#### **History Reconciliation:**

- ❖ Agencies are asked to reconcile the data of the prior biennium to ensure accuracy within the NH FIRST BARS software.
- ❖ **FY 2020 Actual (Actual Base):** Actual expenditures and revenues for the first year of the current biennium as shown on the year-end Statement of Appropriations.
- ❖ **FY 2021 Adjusted Authorized (Budget Base):** The source and level of funding for the second year of the current operating budget including additional appropriations from legislation outside of the operating budget inclusive of; footnote adjustments, executive orders, warrants, Governor & Council, Fiscal Committee and chapter law adjustments which are outside of the authorized budget base and added back to adjust the FY 2021 Authorized budget.

#### **Narrative:**

- ❖ Some areas of the budget, such as the footnotes, forms, and organizational charts, require that an agency enter text. The Narrative refers to the mechanism within the NH FIRST BARS software that accepts text data.

#### **Operating Expenses:**

- ❖ Agencies key into the Budget Request Module any and all requests for operating costs first at the Expense Class level and then at the Expense Code level. Operating costs do not include: Payroll, Benefits. Agencies need to pay close attention to the appendices in this manual that define the class and code descriptions.

#### **Organizational Chart:**

- ❖ The Organizational Chart, reflecting required FY 2021 headcount data, will demonstrate the agency's activity/division structure.

#### **Position Detail Data:**

- ❖ The Position Detail (module) supports the Department's personnel. Salary and Benefits are managed within this module; agencies have read-only access. The Position data is managed by each Agency's Business Supervisor, who is responsible for new positions (7Ds), conversions, benefits and funding. The Position module data is updated, changed and posted to the "Budget Request Summary" module by the Department's Business Supervisor. Agencies must review and verify all position data for the utmost accuracy.

# STATE OF NEW HAMPSHIRE

## BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM

### GLOSSARY

#### **Prioritized Special and Problematic Needs:**

- ❖ The efficiency expenditure request budget process, per RSA 9:4, identifies specific required criteria to be communicated in each department's biennial budget request. (Department mission statements and goals, output and outcome performance measures, etc.) A component of that criteria is the identification of special and problematic needs to be funded or supported, consistent with department goals, which will support improved department efficiencies and deliverables. The department is to identify the risks or implications associated with not funding or supporting these special or problematic needs, and to clearly present their assessment of the priority for funding consideration.

#### **Publications:**

- ❖ The Publications portion of NH FIRST BARS is where reports are generated such as the 7AX-Personnel; Budget Worksheets, Forms A through F and the Budget Book.

#### **Unrestricted Revenues:**

- ❖ The Unrestricted Revenues (module) supports the Department's estimated revenues that are not restricted or dedicated and is credited directly to the appropriated fund.

#### **Version Types:**

- ❖ A Version Type is used to identify the "stage" of the budget development cycle. For example, The "A" version Type represents the "Agency Version" which is used during the Agency Phase. The "B" version Type represents the "Agency Submitted Budget"; this is the "official" budget submission for the Department or Agency. An "E" Version Type represents the "Executive" or "Governor's" budget that is developed during the Governor's Phase of the budget development cycle.

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM  
GLOSSARY**

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# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM INSTRUCTIONS-BUDGET STRUCTURE (APPENDIX A)

## PURPOSE

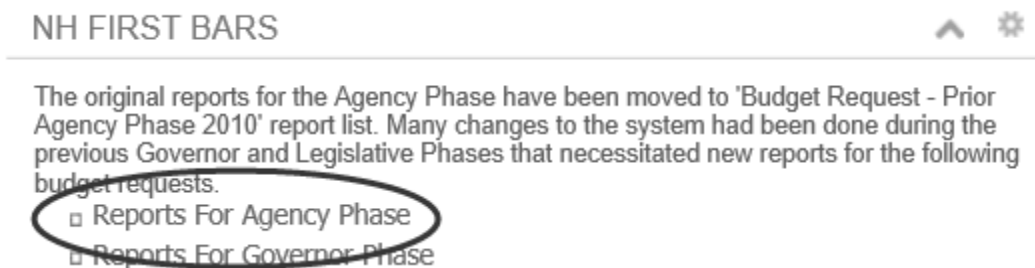
The purpose of this exercise, also referred to as the Appendix A process, is to allow agencies to review and revise their budget structure (e.g., activities, accounting units) for the upcoming biennium. The Department of Administrative Services Budget Office collects requested changes from agencies and works with staff from Financial Data Management to modify NH FIRST BARS to generate the new budget structure requested by agencies for budget data entry.

Distribution Date: 2/14/2020

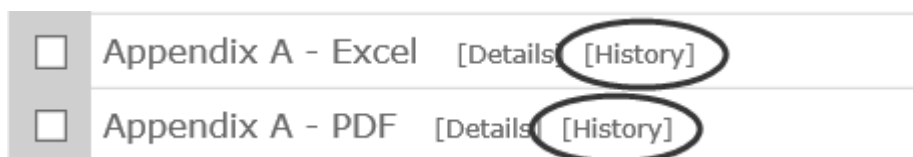
Agencies communicate necessary budget structure changes to the Budget Office by following the steps below:

**STEP 1: ACCESS THE AGENCY'S CURRENT APPENDIX A WORKING DOCUMENT** (available in Excel or PDF).

The Appendix A working document is accessed via the BI Dashboard in NH FIRST in the area titled **NH FIRST BARS**. Click on: **Reports for Agency Phase**.



Next, choose either the Excel or PDF document to work with and click on History:



Next, choose **Appendix A – Excel – Enacted Budget FY 20-21** or **Appendix A – PDF – Enacted Budget FY 20-21**.

The agency's Appendix A working document represents the enacted budget structure (Chapter 345, Laws of 2019) and lists all budgeted accounting units along with the associated agency, activity and fund.

This is the base for the agency's FY 2022-FY 2023 Budget Structure.



# STATE OF NEW HAMPSHIRE

## BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM

### INSTRUCTIONS-BUDGET STRUCTURE (APPENDIX A)

#### **STEP 2: REVIEW THE AGENCY'S BASE BUDGET STRUCTURE CAREFULLY.**

Consider whether any changes to the base budget structure are necessary. The budget structure should accurately reflect the agency's organization. Confirm that:

- 1) Major programs and activities are clearly identified;
- 2) All continuing programs are included;
- 3) Agency, activities, accounting units, and accounting unit names are accurate;
- 4) The sequence of accounting units within each activity is correct; and
- 5) Changes to the budget structure reflect any planned reorganization at the agency.

The agency's Statement of Appropriations report can assist in the review of the budget structure.

- Are accounting units listed which were established via an approved Fiscal/Governor & Council action that will be continued in FY 2022-FY 2023?
- Are accounting units listed that were budgeted in the past but are no longer required, such as a Federal grant?
- Are accounting units listed that should be in a different activity? Or combined with another accounting unit?

NOTE: State Funds (010 - General Fund, 015 - Highway Fund, 017 - Turnpike Fund, etc.) should not be mixed within the same accounting unit. In the RARE instance where an accounting unit includes multiple State Funds, verify that the accounting unit is associated with the Fund that represents the **primary** funding source. *Please work with your Business Supervisor concerning any accounting units with mixed State Funds.*

Also NOTE: Budgeted accounting units should maintain a uniform source of fund mix across all expenditure lines. Otherwise, additional accounting units should be considered.

#### **STEP 3: MARK UP THE WORKING DOCUMENT WITH REQUESTED CHANGES.**

Changes to the budget structure include:

- Adding new activities and/or accounting units;
- Deleting activities and/or accounting units; and
- Resequencing the budget structure.

Changes should be made using RED FONT (when using the Excel file) or A RED PEN (when using the PDF version).

ADD any programs (accounting units and/or activities) that have been budgeted through the Fiscal Committee and/or Governor & Council process which will continue in the new biennium. Also, ADD any new programs anticipated to begin in the new biennium.

# STATE OF NEW HAMPSHIRE

## BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM

### INSTRUCTIONS-BUDGET STRUCTURE (APPENDIX A)

To ADD a new activity and/or accounting unit when using the Excel file, insert a blank row where the activity or accounting unit should be inserted. New activity numbers can be suggested by the agency; however, if it is a duplicate of an activity number previously used and currently disabled, a new activity number will be assigned by the Budget Office. Next, ADD the new activity or accounting unit name (as described further below) and add the Budget Structure identifiers:

<u>Column Header</u>	<u>Format</u>	<u>Example</u>
Category	01	General Government
Department	00014	Administrative Services
Agency	014	Administrative Services
Activity	141510	Bur Plant/Property Management
Accounting Unit	#####	New Accounting Unit Name (30 character limit)

Activity (also known as BUR/DIV on the Statement of Appropriation): Each accounting unit must be assigned to an activity. A separate activity number may be used for reporting a stand-alone program.

The activity number associated with an accounting unit will enable subtotaling of the accounting units assigned to that activity.

When feasible, new activity numbers should be requested in increments of 5 to allow for future expansion. (Example: 140010, 140510, 141010, 141510). The last two digits of the activity represent the primary Fund (Company) for the accounting unit. (Example: the 10 in Activity 140010 represents Fund 10 - General Funds). Activity names are limited to a maximum of 30 characters, including spaces and symbols.

Accounting Units (AU): Accounting units moved to a different activity within an agency require assignment of a new accounting unit number. The name may remain the same. The only exception to this rule is a request to move an accounting unit from one State Fund to a different State Fund. For example, accounting unit 2091 moves from activity 141510 (Fund 10 – General Funds) to Activity 141515 (Fund 15 – Highway Funds).

**NEW FOR FY 2022-FY 2023: The “Request for New Accounting Unit” form is not required for the Appendix A exercise this biennium.** Accounting unit names are limited to a maximum of 30 characters, including spaces and symbols. Agencies shall provide concise and descriptive names, and should avoid the use of acronyms.

An agency may use this exercise to revise the name of an activity or accounting unit. Revisions to activity or accounting unit names should enhance and clarify the current name without losing the identity of the current name. These changes are highly scrutinized to ensure that the identity of the accounting unit is maintained for transparency purposes. For example:

# STATE OF NEW HAMPSHIRE

## BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM

### INSTRUCTIONS-BUDGET STRUCTURE (APPENDIX A)

Current name: Food Protection  
 Acceptable change: Food Protection and Safety  
 Not acceptable: Farmers Market Safety Inspection

DELETE unnecessary accounting units and/or activities electronically with a **red strikethrough** (Excel) or with a single red line (PDF).

- Do not delete an accounting unit from the Agency's budget structure that has associated State Funds in the current biennium (FY 2020-FY 2021). These accounting units and funds are needed in the History Reconciliation process as they are part of the budget base for the new biennium. See example below:

	PAGE FY 2018 ACTUAL EXPENSE	1189 FY 2019 ADJUSTED AUTH	FY 2020 GOVERNOR'S RECOMMENDED	FY 2021 GOVERNOR'S RECOMMENDED
06 EDUCATION				
56 EDUCATION DEPT				
56 EDUCATION DEPT				
565010 WORKFORCE INNOVAT/CAREER TECH				
4082 CAREER TECH - ADULT LEARNING				
010 Personal Services-Perm. Classi	47,976	55,072	0	0
020 Current Expenses	7,330	7,830	0	0
029 Intra-Agency Transfers	25	25	0	0
060 Benefits	35,704	29,731	0	0
070 In-State Travel Reimbursement	2,575	3,575	0	0
080 Out-Of State Travel	0	1,000	0	0
TOTAL	93,610	97,233	0	0
ESTIMATED SOURCE OF FUNDS FOR CAREER TECH - ADULT LEARNING				
GENERAL FUND	93,610	97,233	0	0
TOTAL SOURCE OF FUNDS	93,610	97,233	0	0

**RESEQUENCING:** The sequence of accounting units within an activity remains static unless the agency requests a change. To make a change, include a comment in the right column that indicates where in the current activity the accounting unit should be moved. Reminder: moving an accounting unit to a different activity requires the assignment of a new accounting unit.

**NOTE:** DO NOT move or delete the current location of the accounting unit in the Excel version of the Appendix A working document. Include a comment as described above indicating its new location. When using the PDF working document, indicate a resequencing change by drawing an arrow to its new location, or asterisk the new location.

**NO CHANGES:** If no changes are required to the Agency's budget structure, please print the final page and write "No Changes Required."

**LAST STEP: IDENTIFY THE AGENCY'S BUDGET MANAGER.**

Please provide the name, title, email address and telephone number of the Agency's Budget Manager. The Budget Manager is the individual responsible for coordinating all of the budget activities within the agency and is the primary point of contact for the Business Supervisor.

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM  
INSTRUCTIONS-BUDGET STRUCTURE (APPENDIX A)**

**IMPORTANT:** Please discuss any major budget structure changes with your Business Supervisor prior to submission.

Submit the modified budget structure working document to your Business Supervisor no later than **12:00 Noon on April 3, 2020**. The worksheets will be used to prepare the budget system for the FY 2022-FY 2023 budget process.

For additional assistance, please watch the Appendix A Tutorial located on SUNSPOT which can be found at **Sunspot\Financials\Budget**. The tutorial is located in the upper right-hand corner under **2022-2023 NH FIRST BARS Videos**.

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM  
INSTRUCTIONS-BUDGET STRUCTURE (APPENDIX A)**

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**STATE OF NEW HAMPSHIRE**  
**BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM**  
**PERSONNEL – CURRENT AUTHORIZED POSITIONS**

**PURPOSE**

The purpose of this section is to provide summary and detail information for budgeting, reporting and tracking the number of current authorized full-time permanent positions (classified and unclassified) for Executive Branch agencies.

**INFORMATION**

**Budgeting for positions is tightly controlled. Updates to the NH FIRST BARS Position Detail Data Module can only be made through the Business Supervisors at the Department of Administrative Services-Budget Office.**

The following reports will be available to agencies in early August, once NH FIRST BARS is open to agencies. The reports are run in NH FIRST BI, in the section called NH FIRST BARS, Reports for Agency Phase. Choose “View with Data Refresh”.

Position Report Showing Active, Inactive and Unfunded;  
Detailed Projections with Specific Extra Pays Earned (7AX);  
Current Permanent Positions (7A); and  
Position List with Costs (anticipated new report this biennium).

Agencies should use these reports to review and confirm the status of their authorized full-time permanent positions and the estimated appropriations for positions and benefits for FY 2022 and FY 2023. It is important to review these reports to ensure that requested changes are properly entered into NH FIRST BARS.

The “Position Report Showing Active, Inactive and Unfunded” will be used to establish the agency’s starting number of positions for the FY 2022-FY 2023 budget. This is an important report and should be saved through the end of the FY 2022-FY 2023 biennium.

Salary and benefit projections are calculated with the following assumptions:

1. Employees will remain in their current positions as of the date the information is extracted and loaded into NH FIRST BARS.
2. Annual increments will be granted based on the terms of the Collective Bargaining Agreements.
3. Longevity will be paid when required.
4. Vacant positions will be budgeted at Step 1 for FY 2022 with a Step Date of July 1, 2022.
5. Medical and dental benefits for vacant positions will be budgeted at “Employee + 1”.

You will need to review these reports and communicate any changes to your Business Supervisor via email using the forms provided in Appendix E.

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM  
PERSONNEL – CURRENT AUTHORIZED POSITIONS**

**FY 2022-FY 2023 UNFUNDED POSITIONS**

All authorized full-time permanent positions including positions which were unfunded in the approved FY 2020-FY2021 budget will be included in the FY 2022-FY2023 position budget load as funded. When developing its budget, an agency may determine that it needs to unfund positions to meet its efficiency budget target, and/or to move positions into the “Prioritized Special & Problematic Needs” column of its budget request. An agency will need to communicate requests to unfund or move positions with their Business Supervisor via email using the forms provided in Appendix E.

**POSITIONS CREATED IN STAND-ALONE LEGISLATION**

It is imperative that any new positions created in stand-alone legislation in the 2020 Legislative Session be created as quickly as possible. Although a Position Profile Form (PPF) is required for these positions, please communicate enacted bills with positions attached to your Business Supervisor to ensure that these new authorized positions are included in the agency’s FY 2022-FY 2023 budget.

**BUDGET**

Common budget adjustments include changing the status of a funded position to unfunded FTE or transferring a position to a different accounting unit. **The position load is a snapshot of the agency’s positions and employees as of the anticipated extract date of June 10, 2020, which represents position and personnel changes through the pay period ending June 4, 2020.** Between the time of the anticipated extract date and when agencies submit their Agency Phase budgets (September 18, 2020), an agency may have several personnel changes; i.e., filling vacant positions, positions becoming vacant, reclassifications, etc. Requests for these types of adjustments will be made on a case-by-case basis. Although it is the goal of the budget process to be as accurate as possible, it is not feasible to include every position and personnel change which occurs. It is important to communicate with your Business Supervisor to effectuate these requests.

**Once your Business Supervisor has made any requested changes, it is the AGENCY’S RESPONSIBILITY to use the previously referenced reports as well as the NH FIRST BARS Position Detail Data Module to confirm that the changes have been inputted correctly.**

**SPECIAL NOTES**

Positions can only be budgeted in one accounting unit. If positions work on multiple projects in different accounts, contact your Business Supervisor for possible solutions.

**Payroll associated with non-classified positions are not included in the Position Detail Data Module and are typically budgeted in Expense Class 016 – Personal Services Non-Classified by the agency in the Budget Request Summary module. The majority of full-time permanent non-classified positions are in the Judicial Branch, Legislative Branch and the Executive Office of the Governor. An agency with non-classified personnel should contact their Business Supervisor for the most current estimated benefit rates to use in budgeting. Because**

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PERSONNEL – CURRENT AUTHORIZED POSITIONS**

non-classified positions are not budgeted at the individual position level, the Position reports previously mentioned are not available.

**POSITION DETAIL DATA SUBSCHEDULE**

CHECKLIST	TAB	DESCRIPTION
Position Detail Data	Pos List	A list of budgeted position records: classified and unclassified. The list also includes any amounts budgeted for Class 017, 018, 019, 050 and 059. Each position has a record for each year of the biennium.
Position Detail Data	Pos Info	Detailed information for a specific position record. For classified and unclassified positions, the detail includes the incumbent's name, current step, step date and longevity date.
Position Detail Data	Pos Benefits	Detail screen to review and/or change benefits for a specific position record. It includes all health and dental options as well as FICA, Medicare and Retirement.
Position Detail Data	Pos Ben Calcs	Summary of budgeted salary and benefit costs for a specific position record.
Position Detail Data	Pos Calcs	Details of salary and benefits projections by pay period for a specific position record.
Position Detail Data	Pos Alloc	Details the accounting unit and specific revenue source code (funding by percentages) for a specific position record.



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PERSONNEL – CURRENT AUTHORIZED POSITIONS**

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**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM  
PERSONNEL – NEW POSITIONS – FORM 7D**

**PURPOSE**

To provide summary and detail information for new positions requested for FY 2022-FY 2023.

**FORM 7D**

The Form 7D and instructions were posted on **February 14, 2020**. Form 7Ds will be submitted to the Division of Personnel via a Request New Position work unit. The deadline to submit the Request New Position work unit is **April 10, 2020**. The Form 7D will be included in the zip file attached to the work unit. Please refer to the letter issued by Commissioner Arlinghaus on February 14, 2020 and the general comments and specific instructions that were sent along with the form.


**GENERAL GUIDANCE FOR NEW POSITIONS**

- The State needs agencies to continue to review current processes and to identify ways of streamlining and consolidating functions to maximize the efficiency of current staffing.
- Agencies must limit requests for new full-time permanent employees to those positions that are **ABSOLUTELY CRITICAL** for mandated agency operations/core mission(s), paying particular attention to any position that is fully or partially funded with any State Funds (General, Highway, Education, Fish & Game) as well as those funds that transfer revenue into the General & Education Funds such as Liquor and Lottery funds.
- **POSITIONS AUTHORIZED** for FY 2021 will be loaded into the Efficiency budget of each agency as funded. When developing its budget, an agency may determine that it needs to unfund positions to meet its Efficiency target budget. An agency may submit a request to their Business Supervisor to unfund the position. Alternatively, an agency may choose to request that the position be funded in its Prioritized Special & Problematic Needs budget.
- There are two categories of new full-time permanent positions in FY 2022-FY 2023:
  - New Positions
  - Conversion of current (FY 2020-FY 2021) temporary full-time positions (9T) in Expense Class 059 that an agency funds as permanent in the FY 2022-FY 2023 biennium.
- Each Form 7D should have a unique priority number at the agency level.
- The salary for a new position will be at Step 1 for FY 2022 (for Classified and Unclassified positions) and at Step 2 for FY 2023 (for Classified and Unclassified positions) (based on current wage schedules in effect).

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**PERSONNEL – NEW POSITIONS – FORM 7D**

- Benefits for a new position will be calculated assuming Employee +1 coverage at the projected benefit rates for the position and related State-paid payroll taxes will be based on the salary amounts projected.
- Projections of payroll and benefits costs associated with conversions of 9T positions from Class 059, if the position is filled, should be budgeted at the anticipated step of the current incumbent along with the incumbent's current health and dental plans.

**OVERALL BUDGET PROCESS FOR NEW POSITIONS**

- The Division of Personnel will assign a control number to each Form 7D request. Control numbers will be assigned as follows:
    - **NW###** - New positions
    - **CV###** - Conversion of Temporary, Full-time positions
  - The Division of Personnel will review and conditionally approve new position requests for appropriateness of job classification and associated labor grade.
  - Once reviewed, the Request New Position work unit will be routed to the DAS-Budget Office. The new or converted position request will be entered into NH FIRST BARS by the Business Supervisors in the Budget Office.
  - Agencies will work with their Business Supervisor to finalize the budgets for new position requests. Although the Budget Office controls this process, verification of the amounts budgeted for new positions in the Agency Phase budget is the responsibility of the agency. Agencies can review new position information by accessing the Position Detail Data module from the Checklist:
    - Pos List tab – provides a list of budgeted position records. Use the Filter icon  to perform a search based on: employee ID, position type code, position number, etc.
    - Pos Info tab – provides detailed information for a specific position record including the expense class where the position is budgeted, the job classification and labor grade, the annual numbers of hours, etc.
    - Pos Benefits tab – details the various benefit rates, payroll taxes, shift differentials, and longevity associated with the position.
- Agencies can also review the New Permanent Positions (Form 7B) report available in NH FIRST BI under NH FIRST BARS, Reports for Agency Phase.

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**PERSONNEL – NEW POSITIONS – FORM 7D**

- Agencies will review all position information and reports as described above and will seek assistance from their Business Supervisors as necessary. Any revisions must be submitted to the Business Supervisors via email for entry into NH FIRST BARS.
- After the budget for FY 2022-FY 2023 has been enacted, the Business Supervisors will notify the Division of Personnel of the New Position Requests that have been approved. It is anticipated that new positions requested during the Agency Phase will be created fairly quickly after the FY 2022-FY 2023 budget is enacted. New positions created during the Legislative Phase may take a while longer as the Business Supervisor will confirm the new positions created in the Legislative Budget phase with the Legislative Budget Assistant's Office as well as the supplemental job description will need review by the Division of Personnel, Classifications Unit.
- **Also after the budget for FY 2022-FY 2023 has been enacted, agencies need to update the QA02 screen for positions that have been transferred to a different accounting unit as well as the PA52 to update the employee if the position is filled.**

Instructions for the Form 7D follow below. A template Form 7D is provided immediately after the Instructions.

(Instructions posted on SunSpot on February 14, 2020.)

**STATE OF NEW HAMPSHIRE**  
**Instructions – Permanent Position Requests**  
**FY 2022-FY 2023 Budget**

## **Introduction**

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In preparation for the FY 2022-FY 2023 biennial budget, please use these instructions to complete the Permanent Positions Request (Form 7D) in Excel which must be submitted by April 10, 2020. Use this form if your agency is requesting a NEW position or a CONVersion of a temporary full-time position to a permanent full-time position.

### **Can I Request a New or a Conversion position?**

---

The State needs you to continue to review current agency processes and identify ways to maximize the efficiency of your current staffing. Requests for permanent positions should be limited to those that are CRITICAL for the agency's operations.

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM PERSONNEL – NEW POSITIONS – FORM 7D

## Current Authorized Positions

---

All authorized positions for FY 2021 are going to be loaded into the FY 2022-FY 2023 budget as funded; you do not need to submit a Form 7D to fund these positions. This also includes positions created or funded in “stand-alone” legislation passed during or after the budget.

## Types of Requests

---

There are two types of requests that can be made with this form – **NEW** positions and **CONVERSION** positions.

**NEW** refers to permanent, full-time positions not currently existing within an agency. A request to make a part-time position (TMPPT) into a permanent full-time position is considered **NEW**.

**CONVERSION** refers to converting a temporary, full-time position (9T) to a permanent, full-time position.

The funding for a converted position will also be included in Class 059. Should the conversion be approved, the incumbent in the temporary, full-time position will be transferred into the new permanent, full-time position. This is not automatic. Once the FY 2022-FY 2023 budget is passed, the agency will need to process a work unit in Talent Management to transfer the incumbent into the new permanent position once it is created. The 9T position will then be abolished.

## How will the Form 7D be used?

---

The Form 7D will be used as follows:

1. It will be retained to document the agency’s permanent position request.
2. It will be used to provide *conditional* approval of the classification title and labor grade by the Division of Personnel.
3. It will be used by the Budget Office to create the new position in NH FIRST BARS. All projected payroll, benefits and other related costs will be entered into the agency’s FY 2022-FY 2023 budget. The DAS Budget Office will enter the positions into NH FIRST BARS starting in May.

## The Form 7D

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The Form 7D can be downloaded from Sunspot at <http://sunspot.nh.gov/finance/budget.aspx> under “Other Operating Budget Development Forms/Documents” for FY 2022-FY 2023. The form has been revised slightly this biennium, so please be sure to use the form for FY 2022-FY

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM  
PERSONNEL – NEW POSITIONS – FORM 7D**

2023. If you cannot locate the FY 2022-FY 2023 Form 7D, please contact your Business Supervisor.

Many areas of the excel Form 7D are protected and shaded in a light blue. Do not try to disable the security on the form. You can only click in the cells where you are expected to enter information. Those cells are not shaded. You will not be able to manipulate cells in the Example sheets or tabs with the salary schedules – they are informational only.

**Getting Started**

---

Fill out the chart at the top left of the Form 7D which will tell your Business Supervisor where to budget the new position.

<b>Budgetary Request for NEW or C</b>		
<b>7D</b>	<b>Number</b>	<b>Name</b>
<b>Department</b>	①	
<b>Agency</b>	②	
<b>Accounting Unit</b>	③	
<b>Home Fund</b>	④	

1. Choose the appropriate Department Number from the available drop-down list. The name of the Department will auto-populate.
2. Choose the Agency Number from the available drop-down list. The name of the agency will auto-populate.
3. Enter the Accounting Unit Number in a four-digit format. Type the name of the Accounting Unit in the adjacent cell. You may use a newly assigned accounting unit – this field should match the structure of the agency’s requested Appendix A for the FY 2022-FY 2023 Biennium.
4. Choose the Home Fund from the available drop-down list. The name of the Home Fund will auto-populate.

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BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM  
PERSONNEL – NEW POSITIONS – FORM 7D**

**Home Fund**

<p>Home Fund is the last two digits of the Activity. This is the fund which primarily funds the accounting unit. For example:</p> <p>Activity 902010 is funded by Fund 10, the General Fund.</p> <p>Activity 234015 is funded by Fund 15, the Highway Fund.</p>	<b>Home Fund</b>	<b>Fund Name</b>
	10	General Fund
	12	Liquor Commission
	13	Sweepstakes Commission
	15	Highway Fund
	17	Turnpikes
	18	Environmental State Revolving Fund
	20	Fish and Game Fund

As stated on the Form 7D, new positions will initially be loaded into NH FIRST BARS in the agency's efficiency budget. Final disposition of new positions will be guided by the Governor's budget message to be issued on or before August 1, 2020. Agencies will then have the opportunity to request by August 21, 2020 that a new position be moved to the agency's Prioritized Needs budget or not be included in their budget request. New for FY 2022-FY 2023, please use the Appendix E – Position/Payroll template “Form 7D Update” to request that a new position be moved to the Agency’s Prioritized Needs budget or not be included in either the Efficiency or Prioritized Needs budget request.

On either side of “Department Priority”, enter the priority level for the position requested in relation to the total of all of the Department’s position requests (see Figure 1 below). Below “Department Priority”, enter the type of request (NEW or CONV), the type of retirement associated with the position classification (Employee, Police or Fire), and the 9T position number as it exists in NH FIRST – Talent Management for CONVERSION positions.

**Note:** If the agency receives approval of the CONVERSION position, the 9T position will be abolished after the new position is created and the incumbent is transferred into the permanent, full-time position.

Under “Classification Title”, choose the appropriate title for the position from the available drop-down list. When you choose the classification title, the job code and labor grade associated with the classification title will automatically populate; however, you will have to select the appropriate salary schedule. This will include the base schedule (such as A000, A130, etc.) and any applicable shift differentials. In the rare instance that an agency believes the position requires a new job classification that does not currently exist, please contact the Division of Personnel or your Business Supervisor.

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM PERSONNEL – NEW POSITIONS – FORM 7D

Figure 1: Getting Started – Accounting String, Classification Title and Position Information

**7D Budgetary Request for NEW or CON**

	Number	Name
Department	014	Administrative Services Dept
Agency	014	Administrative Services Dept
Accounting Unit	1360	Business Office
Home Fund	10	General Fund

**Please note:** New Positions will initially be loaded into BARS in the a... will b... or be... oppo... be m... inclu...

The "Classification Title" cell contains a drop-down list. You can type the title into the cell as long as it exactly matches the title in the list. Otherwise, you must scroll through the list for the right title.

This One	Dept. Priority	Total Reqs
1		2
Is this a NEW Position or a CONVersion of a Class 59?		CONV
State Retirement Contribution:		EMPL
Enter the Position No.: 9T + 4 digits for CONV or Leave Blank for NEW		9T1234

Enter the priority number of this Form 7D request among the total number of all Form 7D requests submitted by the agency.

Classification Title:	Job Code	LG/Group
ACCOUNTANT II	4200	18

Because this is a request to Convert a full-time, temporary position, the Agency must include the current 9T position number.

Request An Exception To Existing Classification Title, Labor Grade, or Salary Schedule:

## Table 1: Payroll & Benefit Projections & Justification

Table 1 on the Form 7D is used to provide all payroll-related expense projections associated with the new position. This information is entered into the Position Data Detail module in NH FIRST BARS by your agency’s Business Supervisor. Unlike the Budget Summary module, funding for payroll and benefits is entered in by percentages in the Position Data Detail module, not in dollars.

**Classified, permanent full-time positions will be budgeted in Expense Class 010 – Personal Service Permanent.** Find the base salary for the position in the appropriate salary schedule tab (A000, A130, etc.). The salary schedules detail the annual salaries currently in effect. You are able to copy and paste from these salary schedules. All NEW positions must start at Step 1 for the applicable labor grade in FY 2022. Enter the Step 2 amount for FY 2023. CONVERSION positions will start at the step of the incumbent on June 4, 2021.



**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM  
PERSONNEL – NEW POSITIONS – FORM 7D**

If the agency is requesting a new unclassified, permanent full-time position, drop down to the box immediately below Class 010 and choose an **Unclassified Expense** class from the available drop-down list. Expense Classes 011 through 015 are available as shown below.

There is a tab in the Form 7D for the unclassified salary schedule. Unclassified positions are also budgeted at Step 1 for FY 2022 and Step 2 for FY 2023.

TABLE 1 - Payroll and Benefit projections are entered into NH FIRST Bars by the Business Supervisors at DAS. The Module.						
Description	Fiscal Year	Total Payroll in \$	Home Fund %	Other Rev. %	Other Rev. %	
<b>Revenue Source Code</b>						
010 - Personal Service Perm	FY 2022					
	FY 2023					
011 - Personal Services Unclassified 012 - Personal Services Unclassified 013 - Personal Services Unclassified 014 - Personal Services Unclassified 015 - Personal Services Unclassified	FY 2022					
	FY 2023					
	FY 2022					
	FY 2023					
	FY 2023					

Enter the percentage of the funding for the position associated with the Home Fund and from any other revenue sources (see Figure 2). If there is funding from another revenue source, enter the appropriate revenue source code in the row labeled “Revenue Source Code.” There is room on the spreadsheet for three revenue source codes in addition to the Home Fund. If the position is funded by more revenue source codes than available in Table 1, please provide additional information in the box below Table 2. The total of the percentages must equal 100%.

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM  
PERSONNEL – NEW POSITIONS – FORM 7D**

*Figure 2: Funding Example*

TABLE 1 - Payroll and Benefit projections are entered into NH FIRST Bars by the Business Supervisors at DAS. The funding for Positions : Position Module.

Description	Fiscal Year	Total Payroll in \$	Home Fund %	Other Rev. %	Other Rev. %	Other Rev. %*	Total s/b = to 100%
<b>Revenue Source Code →</b>			GF	404716			
010 - Personal Service Perm	FY 2022	\$38,201	50.00%	50.00%			100.00%
	FY 2023	\$39,702	50.00%	50.00%			100.00%
	FY 2022						
	FY 2023						

Some positions have other payroll-related expenses which are not part of the base salary. For example, salary enhancements may apply to a group of positions or to just one position within a class. Also, the position may be assigned to a particular shift or have hazard pay or direct pay differentials as part of a Collective Bargaining Agreement. Please provide projections for these costs using the rates currently in effect. If in doubt about whether a position should receive an enhancement, shift differential, hazard pay or direct care pay, please discuss with your agency’s Human Resources/Payroll Officer, or contact the Division of Personnel or your Business Supervisor.

Also include in Table 1 any anticipated Overtime (Expense Class 018) and/or Holiday Pay (Expense Class 019).

**The Form 7D does not calculate benefits.** Once the new position requests are entered into NH FIRST BARS, an agency will be able to run the New Permanent Positions (Form 7B) report in BI under NH FIRST BARS, Reports for Agency Phase. The report will have the most current estimated benefit rates; however, please note that these rates are not finalized until the Governor’s Phase of the budget.

Located at the right far end of the rows for payroll and benefits (Classes 010 through 060) is a large cell to explain and justify the new position request. This box will not expand on the spreadsheet, but the Division of Personnel and your Business Supervisor will be able to expand the selection upon receipt to read the entire entry. All requests for new permanent positions will receive the utmost scrutiny. Be sure the “Explanation and Justification” section is complete and adequate to allow all reviewers to understand the compelling reason the agency must request this position.

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM  
PERSONNEL – NEW POSITIONS – FORM 7D**

Figure 3: Explanation and Justification

Other Rev. %	Other Rev. %*	Total s/b = to 100%	Explanation and Justification:
			At this time, the Commission has 325 pending, active cases. Justice for the citizens of New Hampshire who seek timely investigations of cases in employment, housing or places of public accommodations has been delayed. If an investigator position was added to the current staffing plan, it will provide the Human Rights Commission with the resources to eliminate the backlog of cases and reduce the processing time, keeping with its mission to enforce the State's Anti-Discrimination Law.
		100.00%	
		100.00%	

It is okay if the justification for the position is longer than the space available. The cell will be expanded to allow review of the entire justification.

**Table 2: Other Associated Costs**

Table 2 is used for non-payroll and non-benefit costs associated with the new position. These costs may include: supplies, equipment, telecommunications and travel. These cost projections are also entered into NH FIRST BARS by your agency’s Business Supervisor. These projections are entered into NH FIRST BARS in the Budget Request Summary, not in the Position Detail Data Module. Unlike payroll funding which is entered by percentages, the funding for other costs is entered by dollar amounts. Use the “Additional Expenses Explanation & Justification” section on the right-hand side of Table 2 to justify the cost projections provided.

Table 2 includes typical expense classes anticipated with a new position. Enter cost projections for each needed Expense Class. Enter the dollar amount to be funded by the Home Fund and from any other revenue sources. The column “Total for Exp. Class” will sum the amounts from the home fund and other revenue sources. If there is funding from another revenue source, enter the correct revenue source code in the row labeled “Revenue Source Code.” There is room on the spreadsheet for three revenue source codes in addition to the Home Fund. If more revenue source codes are needed than available in Table 2, please indicate in the box below Table 2.

Table 2 of the Form 7D has two rows that can be modified to include other Expense Classes not listed. If you need to budget in an Expense Class not provided, enter the three-digit Expense Class and type in the name of the Expense Class in one of the two available rows.

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM  
PERSONNEL – NEW POSITIONS – FORM 7D**

070 - In State Travel	FY 2022				
	FY 2023				
080 - Out of State Travel	FY 2022				
	FY 2023				
Other - Please rename ←	FY 2022				
	FY 2023				
Other - Please rename	FY 2022				
	FY 2023				

If an additional expense class is necessary, edit the cell to include the 3-digit Expense Class and Class Name.

In the column to the far right, please enter a brief explanation for the other expenses required for the position; for example, “office supplies required” or “laptop needed for field work”. This area can become very important when the agency is budgeting significant dollar amounts; for instance, you wouldn’t want to budget for a new automobile without explaining why it’s necessary.

The note section immediately below Table 2 provides an area for the agency to state if additional funding sources are required for the costs in Table 1 and Table 2, as mentioned previously.

<b>Total</b>	FY 2022					
	FY 2023					

**\*Note: If the Agency needs to provide additional funding sources for an expense in Table 1 or 2, please detail in the space provided below:**

**Table 3: CONVERSION requests**

If you are requesting a CONVERSION of a 9T position to a full-time permanent position, you must complete Table 3. Because the employee will be transferred to the permanent position from the temporary position if the new position is approved, we need additional information regarding the employee to ensure a more accurate cost projection. Enter the information requested in Table 3 as shown below.

Drop down lists are available for the employee’s step as of July 1, 2021 and for the employee’s current health and dental plans.

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM  
PERSONNEL – NEW POSITIONS – FORM 7D**

**TABLE 3 - Please complete the table with incumbent specific information**

**For Conversion 7Ds**

Enter the 9T Employee's NH FIRST Employee ID:	112233
Enter the Employee's step as of 7/1/21:	Step 4
Enter the Employee's increment date after 7/1/21:	1/2/2022
Longevity Date (a/k/a Adjusted Hire Date):	1/2/2005
Enter Employee's Current Health Plan:	HMOF - SEA HMO Family
Enter Employee's Current Dental Plan:	FAM - Dental Family

Complete Table 3 only for CONVERSION of 9Ts that have an employee in the position.

**Submitting the Request for New Budget Positions**

Once the Form 7D is complete, you will need to work with the agency’s Human Resources staff to submit the form in Talent Management. **Form 7Ds will be submitted via a work unit in Talent Management.** Human Resources staff will submit a “Request New Position.” During the Agency Phase, agencies will use either EST-NEW7D or EST-CONV7D for the reason code. For full-time, permanent positions authorized in the Governor’s Phase or Legislative Phase, EST-GOV and EST-LEGIS should be used. Submit the Form 7D in the zip file attached to the work unit which includes the proposed supplemental job description and organizational charts. Please refer to the Budget Development Guide, Form 7D Submission Instructions, for further assistance.

**NEW for FY2022-FY2023:** Use the following naming convention for the Form 7D and the attached zip file: ### (Agency number)-Job Classification-P# (Priority #). The Department of Health and Human Services should use HHS to reference its various agencies. For example:

096-Highway Maintainer-P2  
HHS-Administrator II-P1

As stated in the introduction, **Form 7Ds are due by April 10, 2020.**

**New Permanent Positions Report (Form 7D)**

Agencies will be able to access the New Permanent Positions (Form 7B) report available via BI – NH FIRST BARS, Budget Request – Agency Phase to view the cost projections associated with their submitted Form 7Ds. Agencies will be notified by their Business Supervisors when the Form 7Ds have been entered into NH FIRST BARS. Agencies should then review the New Permanent Positions (Form 7B) report for accuracy and notify their Business Supervisor of any discrepancies which need to be corrected.

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM PERSONNEL – NEW POSITIONS – FORM 7D

**7D**

Department	Number	Name	
Agency			
Accounting Unit			
Home Fund			

Please note: New Positions will initially be loaded into BARS in the agency's efficiency budget. Final disposition of new positions will be guided by the Governor's budget message to be issued on or before August 1, 2020. Agencies will then have the opportunity to request by August 21, 2020 that a new position be moved to the agency's Prioritized Needs budget or not be included in their budget request.

**Budgetary Request for NEW or CONVERSION of a Full-Time Position**

This One Dept. Priority Is this a NEW Position or a CONVERSION of a Class 59? State Retirement Contributions: Enter the Position No.: 5# + 4 digits for CONV or Leave Blank for NEW	Total Reqs
--	------------

**FY2022-FY2023 Budget**

For Use by Division of Personnel Only Control No. Conditional Approval By / Date	Work Unit # Conditional Approval of Classification & Salary Grade Will be Reviewed Upon Legislative Approval
--	---

Classification Title: Job Code LG/Group:	Salary Schedule: Request An Exception To Existing Classification Title, Labor Grade, or Salary Schedule:	Square Footage of Required Office Space: Enter N/A if no space is needed Official Headquarters - City/Town & Location:
--	---	--

**TABLE 1 - Payroll and Benefit projections are entered into NH FIRST Bars by the Business Supervisors at DAS. The funding for Positions and Benefits are entered by percentages in the Position Module.**

Description	Revenue Source Code →	Fiscal Year	Total Payroll in \$	Home Fund %	Other Rev. %		Total s/b = to 100%
					Other Rev. %	Other Rev. %*	
010 - Personal Service Firm		FY 2022					
		FY 2023					
010 - Annual Salary Enhancement		FY 2022					
		FY 2023					
010 - Shift Differential		FY 2022					
		FY 2023					
010 - Hazard Pay or Direct Care		FY 2022					
		FY 2023					
017 - FT Employee Special Pay.		FY 2022					
		FY 2023					
018 - Overtime		FY 2022					
		FY 2023					
019 - Holiday Pay		FY 2022					
		FY 2023					
060 - Benefits							

You do not need to calculate benefits. Benefits will be calculated in NHRFST - BARS and provided in your "New Permanent Positions" report. Benefits are allocated in the same percentage as Payroll.

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM PERSONNEL – NEW POSITIONS – FORM 7D

**TABLE 2 - Other costs related to a new position are entered into NH FIRST Bars by the Business Supervisors at DAS. These costs are entered in whole dollars in the Budget Summary.**

Description	Fiscal Year	Total for Exp. Class	Home Fund \$	Other Rev. \$	Other Rev. \$	Other Rev. \$	Additional Expenses Explanation & Justification
Revenue Source Code							
020 - Current Expense	FY 2022						
	FY 2023						
030 - Office Equipment & Furnish	FY 2022						
	FY 2023						
037 - Technology Hardware	FY 2022						
	FY 2023						
038 - Technology Software	FY 2022						
	FY 2023						
039 - Telecommunications	FY 2022						
	FY 2023						
070 - In State Travel	FY 2022						
	FY 2023						
080 - Out of State Travel	FY 2022						
	FY 2023						
Other - Please rename	FY 2022						
	FY 2023						
Other - Please rename	FY 2022						
	FY 2023						
Total	FY 2022						
	FY 2023						

\*Note: If the Agency needs to provide additional funding sources for an expense in Table 1 or 2, please detail in the space provided below:

**TABLE 3 - Please complete the table with incumbent specific information For Conversion 7Ds**

Enter the ST Employee's NH FIRST Employee ID:
Enter the Employee's step as of 7/1/21:
Enter the Employee's increment date after 7/1/21:
Longevity Date [a/k/a Adjusted Hire Date]:
Enter Employee's Current Health Plan:
Enter Employee's Current Dental Plan:

For Use by Division of Personnel Only

Control No.

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM  
PERSONNEL – FORM 7D SUBMISSION INSTRUCTIONS**

**PURPOSE**

To provide summary and detail information for the Form 7D submission process within NH FIRST Talent Management for the FY 2022-FY 2023 budget process.

**INFORMATION**

The Form 7D and instructions to complete the form were posted on **February 14, 2020**. Form 7Ds will be submitted to the Division of Personnel via a Request New Position work unit. The deadline to submit the Request New Position work unit is **April 10, 2020**. The Form 7D will be included in the zip file attached to the work unit.

**GENERAL GUIDANCE FOR SUBMISSION OF  
THE NEW POSITION REQUEST IN TALENT MANAGEMENT**

Once the Form 7D is complete, you will need to work with the agency's Human Resources staff to submit the form in Talent Management. **Form 7Ds will be submitted via a work unit in Talent Management.** Human Resources staff will submit a "Request New Position." During the Agency Phase, agencies will use either EST-NEW7D or EST-CONV7D for the reason code. EST-NEW7D is to be used for a brand new full-time, permanent position. EST-CONV7D is to be used for a conversion of a temporary, full-time position (9T####) to a permanent, full-time position. For full-time, permanent positions authorized in the Governor's Phase or Legislative Phase, EST-GOV and EST-LEGIS should be used.

Submit the Form 7D in the zip file attached to the work unit which includes the proposed supplemental job description and organizational charts.

**NEW for FY2022-FY2023:** Use the following naming convention for the Form 7D and the attached zip file: ### (Agency number)-Job Classification-P# (Priority #). The Department of Health and Human Services should use HHS to reference its various agencies. For example:

096-Highway Maintainer-P2  
HHS-Administrator II-P1

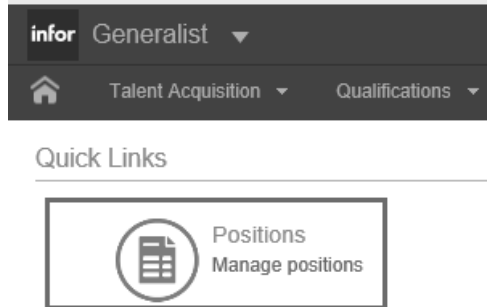
As stated in the introduction, **Form 7Ds are due by April 10, 2020**.



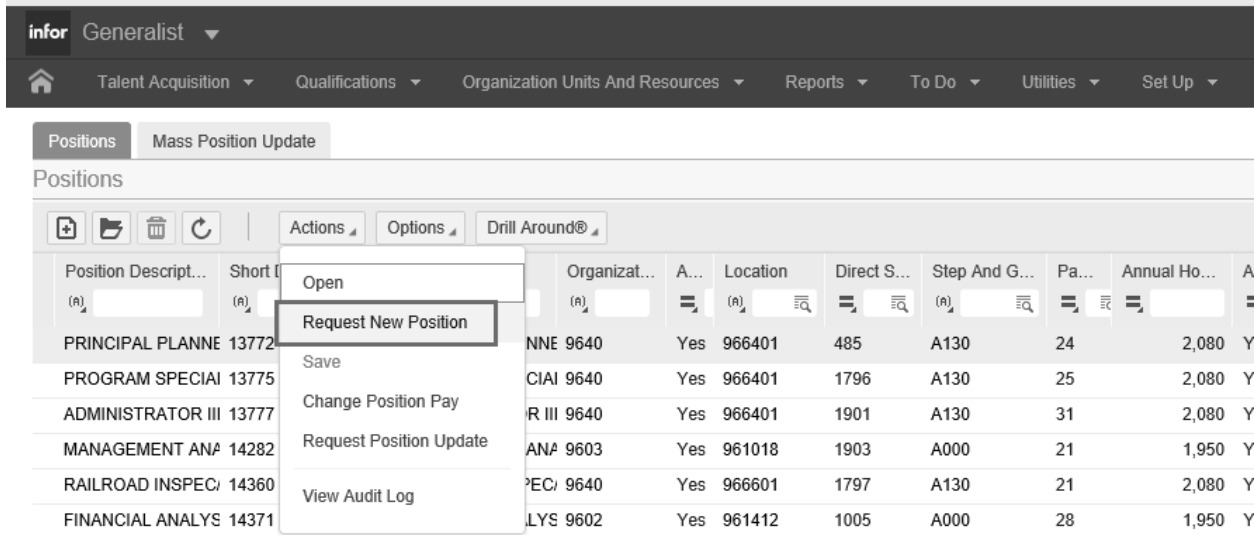
# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM PERSONNEL – FORM 7D SUBMISSION INSTRUCTIONS

## HOW TO SUBMIT A NEW POSITION REQUEST IN THE BUDGET PROCESS IN NH FIRST:

Go to Positions in NH FIRST Talent Management:



Click into Position: Click Actions, Request New Position:



# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM PERSONNEL – FORM 7D SUBMISSION INSTRUCTIONS

Click on the Reason's Magnifying Glass:

Request A New Position ×

This request will be routed for approval; after it is approved this record will be created

Effective Date: \*

**Reason: \***

Organization: **State of New Hampshire**  Short Description:  Description:

\* Proposed Position Name:

Position Description Document:

Position End Date:  End Date Reason:

Current Position Status:

Budgeted Position Status:

Enter Details For This Position

Key Position Reason:

Critical Position Reason:

Budgeted Job Description:

System Generated Job Number:  Job Code:  Job Description:

System Generated Organization Unit:  Org Unit Code:  Org Unit Description:

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM PERSONNEL – FORM 7D SUBMISSION INSTRUCTIONS

Pick one of the 4 reason codes below. **Note: It is really important to pick the correct reason code so that the work unit flows to the correct in-basket.** If the wrong reason code is picked, it could cause a delay in the process and the work unit will be returned to the agency to fix so that it flows to the correct in-basket.

Reason:\*

EST-8T-TMP	FT-Tmp w/Bene-Class 050	HCMPositionActionReques'
EST-9T-TMP	FT-Tmp w/Bene-Class 059	HCMPositionActionReques'
EST-CONV7D	CONVERTED 7D AGENCY	HCMPositionActionReques'
EST-FT-TMP	EstblishFT-TMP less6mnth	HCMPositionActionReques'
EST-FTNO7D	Establish FT permanent no	HCMPositionActionReques'
EST-FTPERM	Establish FT Permanent Pc	HCMPositionActionReques'
EST-GOV	GOVERNOR PHASE POS	HCMPositionActionReques'
EST-LEGIS	LEGISLATIVE PHASE PO'	HCMPositionActionReques'
EST-NEW7D	NEW 7D AGENCY PHASE	HCMPositionActionReques'

Critical Position      Reason: ▼

Fill out all the information on the Request New Position form and attach the zip file. The zip file shall contain:

- Proposed Supplemental Job Description
- Organizational chart
- Form 7D - Permanent Position Request

After the FY2022-FY2023 budget has passed but before the work unit is approved, the agency will have an opportunity to update any information that has changed.

Please review the screenshots below for an example of a work unit submission of a Request New Position using the reason code EST-NEW7D.

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM PERSONNEL – FORM 7D SUBMISSION INSTRUCTIONS

Request A New Position
✕

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Requested By:

Requester Email:  Send Email

Requester Work Phone:

Effective Date: \*  📅

Reason: \*  🔍

**NEW 7D AGENCY PHASE POSITION**

Organization:  Short Description:  Description:

\* Proposed Position Name:

Position Description Document:   🗑️

Position End Date:  📅 End Date Reason:

Current Position Status:  ▼

Budgeted Position Status:  ▼

**Enter Details For This Position**

---

Key Position Reason:

Critical Position Reason:

Budgeted Job Description:

System Generated Job Number:  🔍 Job Code:  Job Description: ACCOUNTANT I

System Generated Organization Unit:  🔍 Org Unit Code:

Org Unit Description: OFFICE OF THE COMMISSIONER

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM PERSONNEL – FORM 7D SUBMISSION INSTRUCTIONS

Request A New Position
✕

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System Generated Supervisor Number:

Supervisor Code:

Supervisor Description:

Automatically Create A Supervisor Code For This Position

Position Is Supervisor:

Location:

Union:

Screening Category:

Pay Rate:

Currency:

Step And Grade Schedule:

Grade:

Pay Rate Type:  Number Of Months:

Pay Frequency:

Payment Schedule:

Exempt From Overtime:

Full Time Equivalent:

Full Time Annual Hours:

Position Category:  PROFESSIONAL & MANAGERIAL

Position Sub Category:  ACCOUNTING

<
>




# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM PERSONNEL – FORM 7D SUBMISSION INSTRUCTIONS

Request A New Position x

---

Provide Other Information Helpful In Understanding This Position

---

H2 H3 normal  **B** *I* U   

Comments About This Position Request

---

MD - Submitting a NEW 7D position - 2/6/20

Title:

File:

File Type:

---

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM  
PERSONNEL – FORM 7D SUBMISSION INSTRUCTIONS**

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# STATE OF NEW HAMPSHIRE

## BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM

### PERSONNEL – OTHER

#### PURPOSE

To provide summary and detail information for budgeting Other Personnel Services which includes:

Class 017	FT Employees Special Payment
Class 018	Overtime
Class 019	Holiday Pay
Class 050	Part-time Employee
Class 059	Full-time Temporary Employee

#### INFORMATION

FT Employees Special Payments (Class 017), Overtime (Class 018), Holiday Pay (Class 019) and Part-Time (Class 050) are budgeted using estimated dollar amounts. Temporary Full-Time (Class 059) payroll is budgeted by position number using the Appendix E – Class 059 – Full-Time Temporary – Efficiency or Prioritized Needs forms. **Only those 8T or 9T positions that are specifically budgeted and funded in the final enacted budget will be considered authorized through the end of the FY 2022-2023 biennium.**

The Business Supervisors at the Department of Administrative Services-Budget Office are responsible for inputting other personnel cost projections in BARS. Appendix E to this guide includes templates for agencies to complete and forward to the Business Supervisor to communicate requests for budget-specific needs for all payroll expenses noted in this section and to make changes to current authorized positions. The Appendix E templates are available electronically on SunSpot at: <http://sunspot.nh.gov/finance/budget.aspx>. The Appendix E templates have been revised slightly this biennium, so please be sure to use the templates for FY 2022-2023.

The table below contains the benefit rates (Social Security, Medicare and Retirement) that will be used to project benefits associated with the payroll expenses beyond base pay. Finalized retirement rates will not be available until September 2020.

Class Name	Benefit rate
FT Employees Special Payment	Varies <sup>1</sup>
Outside Details	1.45% or 35.33% <sup>2</sup>
Overtime or Holiday Pay – Group I State Employee	22.18%
Overtime or Holiday Pay – Group II Police	35.33%
Overtime or Holiday Pay – Group II Fire	40.64%
Part-time	7.65% <sup>3</sup>
Full-time Temp – Group I State Employee	22.18% <sup>4</sup>

<sup>1</sup> Benefit percentage may vary depending on the type of payment. Contact your Business Supervisor for guidance.

<sup>2</sup> Depends on NHRS enrollment dates.

<sup>3</sup> When budgeting for ongoing part-time positions, remember to budget for annual leave if the employee will reach the threshold and is entitled to be paid.

<sup>4</sup> When budgeting for Full-time Temporary positions, you must also include Health, Dental and retirement. If the 8T or 9T position is vacant, the benefits should be budgeted at the Employee + 1 level.



**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM  
PERSONNEL – OTHER**

It is the agency's responsibility to confirm that the budget entries requested via the templates in Appendix E have been entered into NH FIRST BARS correctly by the Business Supervisors.

**HISTORY & BUDGET**

Other Personnel Services should be verified by the review of FY 2020 Actual Expenses, FY 2021 Adjusted Authorized and the amounts entered by the Business Supervisors for FY 2022 and FY 2023 for each Expense Class. The BI Report, Position List With Costs, located in the Budget Request – Agency Phase area, exports an excel file that allows the user to view each individual position record for the FY 2022-2023 biennium, including other Personnel costs, and the associated funding.

**SPECIAL NOTES**

Consultants are viewed as independent contractors and should be budgeted in Class 046 using the Budget Request Summary Screen.

Anticipated payouts of compensatory time earned should be budgeted in Class 018 – Overtime.

As mentioned above, Full-time Temporary positions are budgeted based on specific position numbers and associated benefits costs and not on estimated dollars only. **Only those 8T or 9T positions that are specifically budgeted and funded in the final enacted budget will be considered authorized through the end of the FY 2022-2023 biennium.**

The DAS Budget Office controls the personnel and benefits process. Agencies need to communicate with their Business Supervisors to finalize the budgets for all payroll and benefit requests.

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM PERSONNEL - BENEFITS

## PURPOSE

To report and budget benefit expenditures.

## INFORMATION

Benefits are budgeted at the position level. The benefit plans specific to the incumbent in each position at the time the information is exported from NH FIRST (currently projected to reflect all transactions processed through the pay period ending June 18, 2020) will be loaded into NH FIRST BARS and will be used to establish the benefit amounts for the FY 2022-2023 biennium budget. Benefits for vacant positions will be budgeted at the HMO plan for Employee + 1 level for medical, Employee + 1 for dental as well as Social Security, Medicare and retirement plan associated with the position's applicable union affiliation. Benefits for each budget year are calculated automatically.

## DATA VALIDATION

Agencies can access the Position Detail Data module in NH FIRST BARS to view the specific benefit plans assigned to each position. The following tabs within the Position Detail Data can be used to view specific benefit data:

TAB	DESCRIPTION
Pos Benefits	Details the specific benefit plans associated with the incumbent.
Pos Ben Calcs	Summarizes projected payroll and benefit costs for specific position/incumbent for each fiscal year.
Pos Calcs	Details cost projections for payroll and benefits by pay-period for a specific position/incumbent for each fiscal year.

The following reports may also be used to review benefit projections:

1. The "7AX Detailed Projections with Specific Extra Pays Earned" report provides a summary of benefit projections by position.
2. The NH FIRST BI "Position List With Costs" report also provides a summary of benefit projection by position, but also includes the funding allocation.

If you have concerns about budgeting benefits, contact your Business Supervisor.

## SPECIAL NOTES

Part-time personnel benefits are budgeted at 7.65%, which consists of employer Social Security and Medicare costs. The benefit rate for full-time personnel for the FY 2022-2023 biennium will reflect benefit plans for each incumbent with vacant positions budgeted at the HMO plan for Employee + 1 level for medical, Employee + 1 for dental and actual for Social Security, Medicare and retirement plan for the position's applicable union affiliation.

Benefits for all positions are funded by the same source of funds as the position it is associated with. For example, Position No. 12345 is funded 75% General Funds and 25% Federal Funds

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM  
PERSONNEL - BENEFITS**

(406140). All benefits associated with Position No. 12345 (medical, dental, retirement, etc.) will also be funded 75% General Funds and 25% Federal Funds (406140). The same methodology applies to the other payroll classes as well: Classes 017, 018, 019, 050 and 059.

**Components of the Benefit Rate**

Social Security	6.20%
Medicare	1.45%
Retirement - Group I – State Employee	14.53%
Retirement - Group II – Police	33.88%
Retirement - Group II – Fire	32.99%
Medical and Dental Insurance	Various
Life Insurance	\$16.80/Annual
Short Term Disability	\$9.78/Annual
Shift	Various
Longevity	\$300 after 10 years of continuous service & an additional \$300 for each additional 5 years of continuous service

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM HISTORY RECONCILIATION

## PURPOSE

The purpose of this process is to analyze the data within NH FIRST BARS for FY 2020 and FY 2021 for accuracy and changes needed to improve data integrity.

History refers to FY 2020 Actual (**Actual Base**) and FY 2021 Adjusted Authorized Budget (**Budget Base**). The History Reconciliation process for FY 2021 Adjusted Authorized requires agencies to take the approved budget base of FY 2021 and reconcile legislative budgetary actions, if any, that have impacted Classes and Accounting Units within each of the department's Activity levels. To maintain the integrity of the budget system, amounts reported as history must be both **accurate** and **verifiable** prior to entry of the FY 2022-2023 budget. Reconciling history in the NH FIRST BARS budget system can involve substantial data entry depending on the types and number of accounts involved, so please plan accordingly. This is an important exercise as the adjusted authorized FY2021 budget will become the budget base that agencies will use to meet budget target goals.

**IMPORTANT NOTE: When reviewing history, only add those warrants that will be reoccurring and will be needed in the next fiscal year. Do not add one time warrants that you will not receive in the next biennium. Agencies should consult with the Business Supervisor and the Governor's Budget Director (if applicable) to ensure an amount should be added to the Adjusted Authorized.**

## KEY HISTORY Steps:

1. **OBTAIN WARRANTS:** the budgetary/appropriation warrants in NH FIRST BARS for pay raises, benefit reductions, Governor and Council and/or Fiscal Committee budgetary actions, and chapter laws for the 2020/21biennium.
2. **RUN REPORTS:** Run the AccUnSum CUSTOM REPORT in NH FIRST BARS FY 2020 and FY 2021 to Excel to determine any negative amounts.
3. **VERIFICATION OF FUNDING SOURCES:** Agencies will want to verify that their funding sources are accurate.
4. **APPENDIX A - MAPPING VERIFICATION:** Only for those agencies that through the Appendix A FY 22-23 process chose to combine or separate out accounting units – a verification of the success of that mapping of history needs to be completed.
5. **PREPARE A WORKSHEET:** Prepare the History Reconciliation Worksheet for each Activity, including a summary form.
6. **SUBMIT A WORKSHEET:** Submit the History Reconciliation Worksheet to your Business Supervisor on or before the deadline.

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM HISTORY RECONCILIATION



TIP

## Important FY20 Adjusted Actuals Information:

Balance forwards and encumbrances do not show up in NH BARS, just actual Expense and Actual Revenue brought in. For FY2020, the important thing to ensure is:

1. Total revenue matches total expenses (adjust the revenue regardless of what the actual revenue was, not the expense).
2. Expenses match the final statement of appropriation in class. There should be very few exceptions to this.
3. There are no negatives showing in Adjusted Actual expenses or revenue.
4. Revenue sources are correct (if you have multiple revenue sources, you will have to determine how much goes where if not correct).
5. When adjusting revenue in FY20 you have to do the adjustment under an expense class. You can choose any expense class, but it is better to choose an expense class that has an actual expense in it. When reducing revenue, you should find where the revenues were recorded (usually class 010) and make the reduction there. **NEVER put a negative number in to try to balance your revenue.**
6. When FY20 actuals were loaded, most of the revenue was dumped into class 010 (with some exceptions), so the expense to revenue match will not be accurate. You can fix this if you want, but that would be quite the undertaking. Just make sure the Total Expenditures match the Total Funding and the Funding Sources are correct.
7. If the agency submitted an Exhibit A during the fiscal year close process or has a large prior year encumbrance, they can discuss with the Business Supervisor as to whether or not it would be acceptable to add these expenses to their FY2020 Actuals.



TIP

## Important FY21 Adjusted Authorized Information:

1. FY2021 Adjusted Authorized is your “base” budget. The agency target will be calculated “based” off these numbers. That is why it is important to check with your Business Supervisor and the Governor’s Budget Director prior to adding any warrants.
2. FY2021 Authorized should be the HB 3 (historically HB1) Chapter 345 Laws of 2019.
3. Agencies should not enter any other information in the FY2021 Budget Adjustments Column until they put it on the History Reconciliation Form

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM HISTORY RECONCILIATION

and it is approved. The Budget Office and the Governor’s Budget Director will discuss if increases to the base will be allowed.

4. Once approved, the agency can then add the numbers to the FY2021 Budget Adjustments Column, which will modify the “base.”
5. As with FY2020, there should be no negatives in any FY2021 Adjusted Authorized Expense or Revenue line. Unlike FY2020, the expenses and revenue match should be accurate.

## **STEP #1 OBTAIN WARRANTS: FINDING WARRANTS ALREADY ENTERED INTO THE NH FIRST BARS**

First go NH FIRST BARS – Production - Biennium 2020 (as these warrants affect SFY 2021):

Select -  Bien -

Copy	Delete	Submit	Version	Version Title	Cntrl Lvl Type	User 1	User 2	User 3	Date Created
<a href="#">Copy</a>			<a href="#">2018A0100014</a>	Agency	A				
<a href="#">Copy</a>			<a href="#">2018A0200014</a>	Agency	A				
<a href="#">Copy</a>			<a href="#">2018A0300014</a>	Agency	A				
<a href="#">Copy</a>			<a href="#">2018A0600014</a>	Agency	A				03/09/2016
<a href="#">Copy</a>			<a href="#">2018B0100014</a>	Agency submitted	A				09/28/2016
<a href="#">Copy</a>			<a href="#">2018E0100014</a>	Executive	A				10/25/2016
<a href="#">Copy</a>			<a href="#">2018E0200014</a>	Executive	A				10/28/2016
<a href="#">Copy</a>			<a href="#">2018E0300014</a>	Executive	A				12/13/2016
<a href="#">Copy</a>			<a href="#">2018E0400014</a>	Executive	A				01/26/2017
<a href="#">Copy</a>			<a href="#">2018F0100014</a>	Governor submitted	A				02/06/2017
			<a href="#">2018Z0100014</a>	Enacted budget	A				06/29/2017
			<a href="#">2018M0100014</a>	Current Modified	A				06/29/2017

[Create New Version](#)

Access the current Bien 2018

Access the MO1 version

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM HISTORY RECONCILIATION

After you select the version (M01 = Current Modified Budget), the checklist will appear:

**Current Modified Checklist**

- Budget Request Summary  Complete
- Position Detail Data  Not Complete
- Submitted Budget Adjustments  Complete
- Unrestricted Revenues  Not Complete

When you select “Submitted Budget Adjustments” you will see a list of all the warrants which affect your Department. However, you will not be able to see the detail behind these warrants at the Department level from this screen.

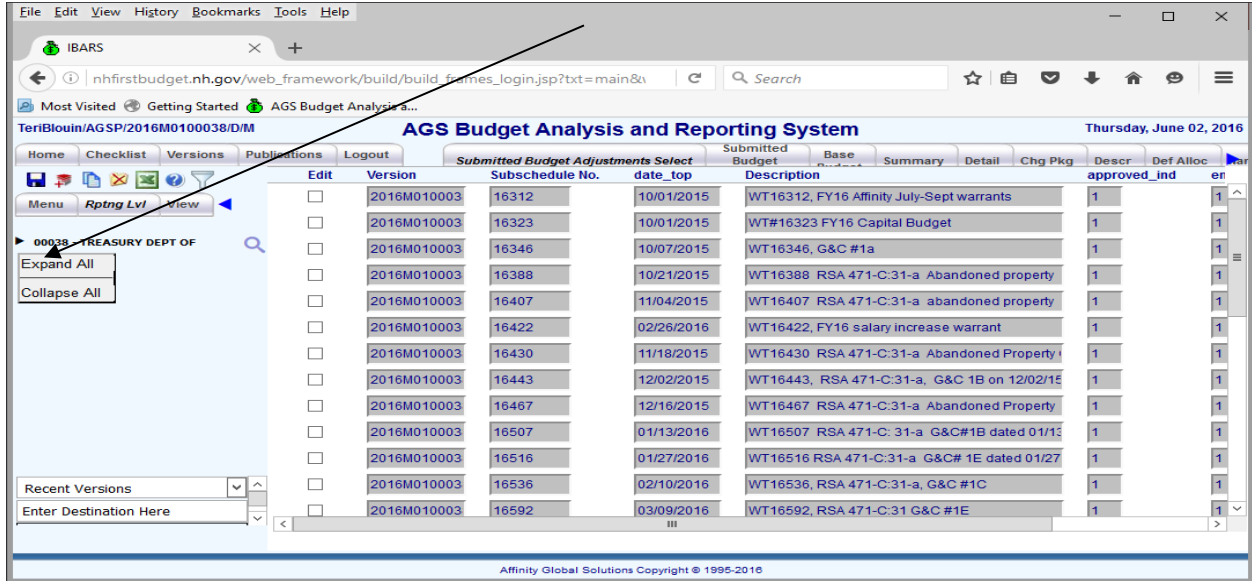
**Submitted Budget Adjustments Select**

Edit	Version	Subschedule No.	Description	ap
<input type="checkbox"/>	2014M0100095	13326	WT13326, G&C #26C, dated 03/12/2014.	1
<input type="checkbox"/>	2014M0100095	13329	WT13329, G&C #26B, dated 03/12/2014.	1
<input type="checkbox"/>	2014M0100095	13333	WT13333, G&C 24, dated 03/12/2014.	1
<input type="checkbox"/>	2014M0100095	13335	WT13335, RSA 14:30-a, VI, G&C #20, dated 03/12/2014.	1
<input type="checkbox"/>	2014M0100095	13358	WT13358, 100% Fed Funds, G&C #34, dated 03/26/14	1
<input type="checkbox"/>	2014M0100095	13372	WT13372, G&C #45A dated for 04/09/2014.	1
<input type="checkbox"/>	2014M0100095	13384	WT13384 Salary and Benefit Sweep for April 2014.	1
<input type="checkbox"/>	2014M0100095	13395	WT13395, RSA 3:7,II Laws of 2014, G&C #34A dated 0	1
<input type="checkbox"/>	2014M0100095	13397	WT13397, RSA 282-A, workers comp and unempl neg	1
<input type="checkbox"/>	2014M0100095	13416	WT13416, chapter 143:11 laws of 2013.	1
<input type="checkbox"/>	2014M0100095	13421	WT13421, G&C # 41, dated 05/23/14.	1

You will see a listing of all of the warrants for your Department. You can drill around in the tree to find warrants affecting specific activities and accounting units.

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM HISTORY RECONCILIATION

You will need to open the list of Activities to be able to see the warrants affecting that activity. Right click on the blue arrow to expand the “tree” that lists all the Activities/Accounting Units:





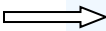
# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM HISTORY RECONCILIATION

LeonardRautio/AGSP/2018M0100007/DM AGS Budget Analysis and Reporting System

Home Checklist Versions Publications Logout Submitted Budget Adjustments Select Submitted Budget Adjustments

10970000 JUDICIAL COUNCIL  Submitted Budget Adjustments  Change Package

	FY2019 Active Balances	FY2019 Miscellaneous Acts	FY2019 Total Authorized	FY2019 Warrants	T
<b>Enacted Budget</b>	0	0	316,677	0	
<a href="#">010 Personal Services-Perm. Classi</a>	0	0	83,729	0	
<a href="#">011 Personal Services-Unclassified</a>	0	0	98,188	0	
<a href="#">016 Personal Services Non Classifi</a>	0	0	0	0	
<a href="#">018 Overtime</a>	0	0	0	0	
<a href="#">020 Current Expenses</a>	0	0	9,146	0	
<a href="#">024 Maint Other Than Build - Grnds</a>	0	0	0	0	
<a href="#">026 Organizational Dues</a>	0	0	100	0	
<a href="#">027 Transfers To Oit</a>	0	0	3,383	0	
<a href="#">030 Equipment New/Replacement</a>	0	0	2,000	0	
<a href="#">035 Shared Services Support</a>	0	0	0	0	
<a href="#">039 Telecommunications</a>	0	0	2,247	0	
<a href="#">050 Personal Service-Temp/Appointe</a>	0	0	8,500	0	
<a href="#">060 Benefits</a>	0	0	102,884	0	
<a href="#">061 Unemployment Compensation</a>	0	0	0	0	
<a href="#">066 Employee training</a>	0	0	2,000	0	
<a href="#">070 In-State Travel Reimbursement</a>	0	0	4,500	0	
<b>19050 WT19050 G&amp;C #64</b>	0	0	0	2,000	
<a href="#">020 Current Expenses</a>	0	0	0	1,000	
<a href="#">066 Employee training</a>	0	0	0	1,000	
<b>28457 TA 28457 FY18 3rd Qtr. Salary and Benefit Sweeps</b>	0	0	0	0	
<a href="#">010 Personal Services-Perm. Classi</a>	0	0	0	0	
<a href="#">060 Benefits</a>	0	0	0	0	
<b>28764 TA28764 transfer request #679</b>	0	0	0	0	
<a href="#">020 Current Expenses</a>	0	0	0	0	
<a href="#">070 In-State Travel Reimbursement</a>	0	0	0	0	
<b>Expenditures Total</b>	0	0	316,677	2,000	



Recent Versions

1. Select an ACTIVITY

3. Scroll Down past expenditure total until you see the Warrants for FY21.

2. Scroll over to the column entitled "FY21 WARRANTS"

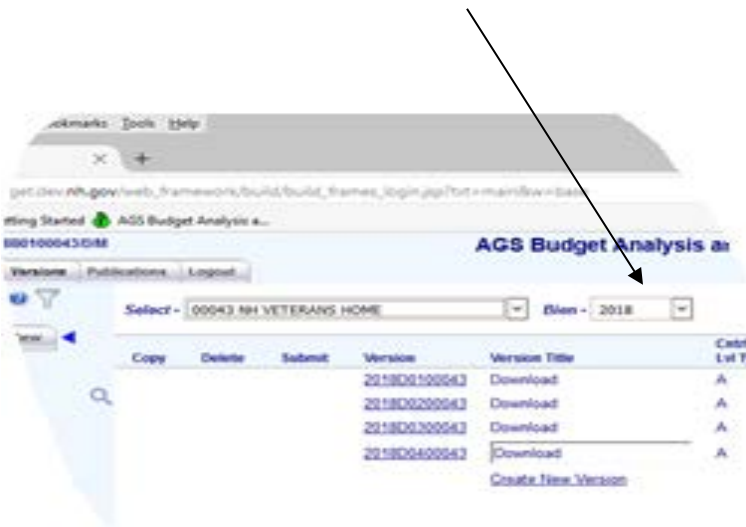
4. Add reoccurring warrant amounts to History Reconciliation Worksheet.

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM HISTORY RECONCILIATION

**STEP#2 RUNNING REPORTS TO CHECK FOR NEGATIVES:** Occasionally, the upload of data for prior years causes negatives to arise. Agencies need to search and fix those negatives.

	FY 2016	FY 2017	
	ACTUAL EXPENSE	ADJUSTED AUTHORIZATION	EFFICIENCY BUDGET
Expenditures			
102 Contracts for program services	(465)	0	0
<b>Expenditure Total</b>	<b>(465)</b>	<b>0</b>	<b>0</b>
Estimated Source of Funds			
Other Funds			
009 Agency Income	2,500	0	0
<b>Total</b>	<b>2,500</b>	<b>0</b>	<b>0</b>

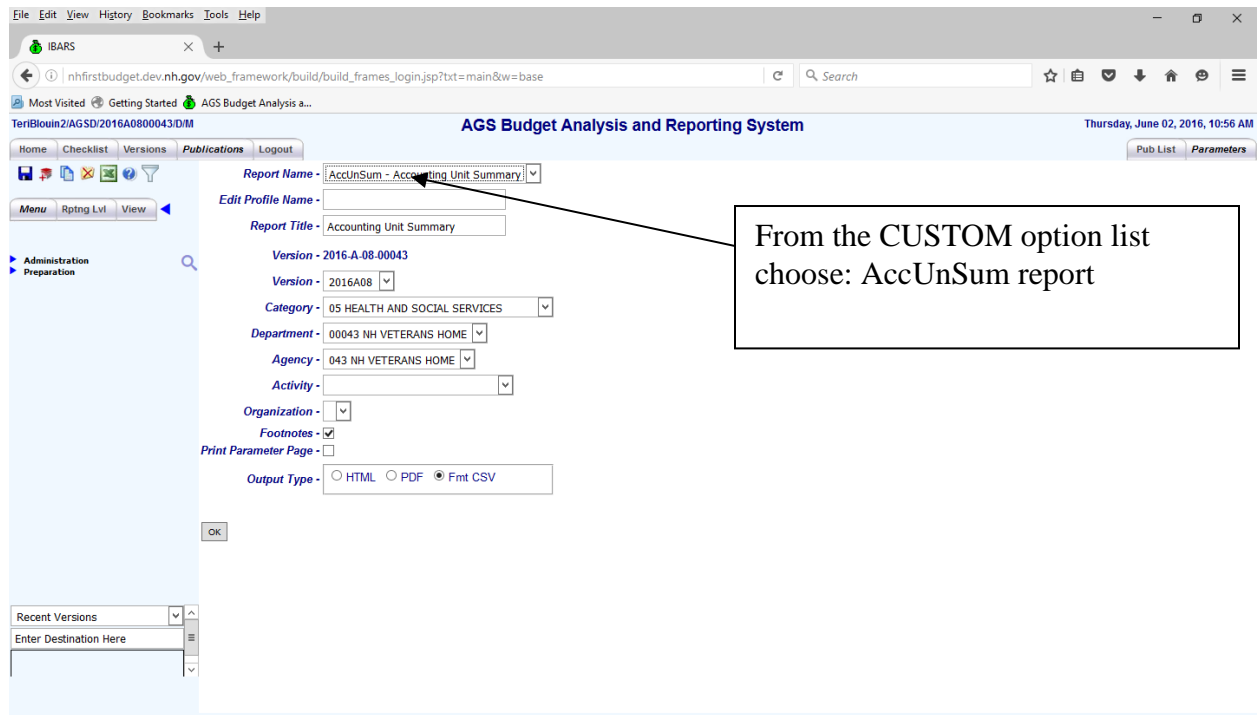
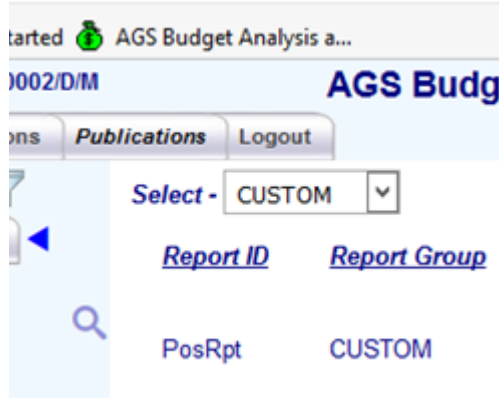
Select the current Biennium (2022)



Access the **A02** version

Click on the Publications Tab, from the Select drop down, choose Custom

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM HISTORY RECONCILIATION



# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM HISTORY RECONCILIATION

Select the drop down menus according to your agency and leave the Organization selection blank in order to get a report for each Accounting Unit

The screenshot shows the AGS Budget Analysis and Reporting System interface. The 'Report Name' is 'AccUnSum - Accounting Unit Summary'. The 'Report Title' is 'Accounting Unit Summary'. The 'Version' is '2016A08'. The 'Category' is '05 HEALTH AND SOCIAL SERVICES'. The 'Department' is '00043 NH VETERANS HOME'. The 'Agency' is '043 NH VETERANS HOME'. The 'Activity' is 'VET430010 NH VETERANS HOME'. The 'Organization' dropdown menu is open, showing options: '53580000 VETS HOME CUSTODIAL CARE', '53590000 VETS HOME PROFESSIONAL CARE', '53660000 PHARMACY SERVICES', '81470000 WORKERS COMPENSATION', and '61620000 UNEMPLOYMENT COMPENSATION'. An arrow points to the 'Organization' dropdown menu.

Select the PDF Output Type (you can select CSV, but columns are not aligned properly)

The screenshot shows the AGS Budget Analysis and Reporting System interface. The 'Report Name' is 'AccUnSum - Accounting Unit Summary'. The 'Report Title' is 'Accounting Unit Summary'. The 'Version' is '2018A02'. The 'Category' is '01 GENERAL GOVERNMENT'. The 'Department' is '00014 ADMINISTRATIVE SERVICES DEPT'. The 'Agency' is '014 ADMINISTRATIVE SERV DEPT OF'. The 'Activity' is blank. The 'Organization' dropdown menu is blank. The 'Output Type' is 'PDF'. An arrow points to the 'Output Type' selection.

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM HISTORY RECONCILIATION

Select OK

The screenshot shows the 'AGS Budget Analysis and Reporting System' web application. The main form contains the following fields:

- Report Name: AccUnSum - Accounting Unit Summary
- Edit Profile Name: [Empty]
- Report Title: Accounting Unit Summary
- Version: 2016-A-08-00043
- Version: 2016A08
- Category: 05 HEALTH AND SOCIAL SERVICES
- Department: 00043 NH VETERANS HOME
- Agency: 043 NH VETERANS HOME
- Activity: VET430010 NH VETERANS H
- Organization: [Empty]
- Footnotes:
- Print Parameter Page:
- Output Type:  HTML  PDF  Fmt

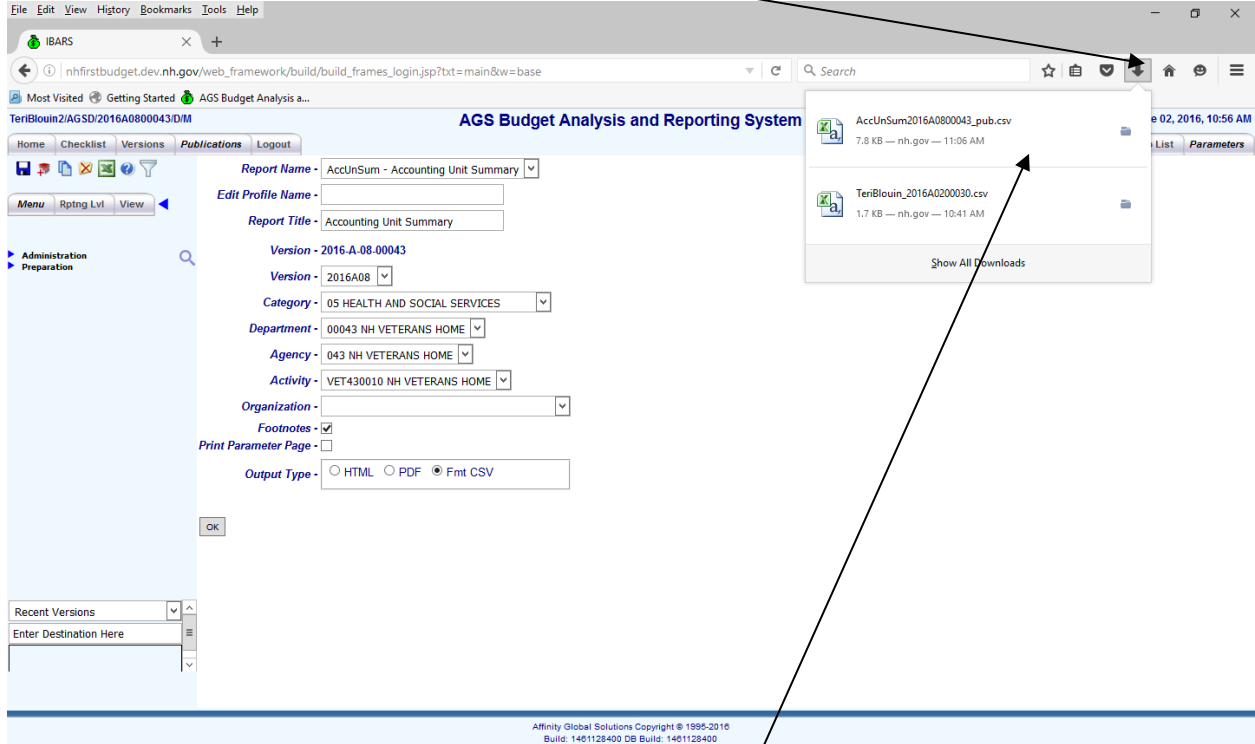
A file dialog box is open over the 'Output Type' section, titled 'Opening AccUnSum2016A0800043\_pub.csv'. It displays the file name 'AccUnSum2016A0800043\_pub.csv' and its details: 'Microsoft Excel Comma Separated Values File (7.8 KB)' from 'http://nhfirstbudget.dev.nh.gov'. The dialog asks 'What should Firefox do with this file?' and offers three options: 'Open with Microsoft Excel (default)', 'Save File', and 'Do this automatically for files like this from now on.' The 'Open with Microsoft Excel (default)' option is selected. 'OK' and 'Cancel' buttons are at the bottom.

A callout box on the right contains the text: 'A dialog box will appear, select OK'. An arrow points from this box to the 'OK' button in the dialog. Another arrow points from the 'OK' button in the main application form to the 'OK' button in the dialog.

At the bottom of the page, the footer reads: 'Affinity Global Solutions Copyright © 1995-2016 Build: 1461128400 DB Build: 1461128400'.

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM HISTORY RECONCILIATION

Click on the DOWNLOAD icon



Click on the file Publication you want to open

The publication appears in PDF or CSV/Excel format.

**STATE OF NEW HAMPSHIRE**  
ACCOUNTING UNIT SUMMARY

CATEGORY 01 GENERAL GOVERNMENT  
DEPARTMENT 00014 ADMINISTRATIVE SERVICES DEPT  
AGENCY 014 ADMINISTRATIVE SERVICES DEPT  
ACTIVITY COM140010 COMMISSIONERS OFFICE  
ORGANIZATION 1042COM COMMISSIONER-ADMINISTRATION

FUND 010 AGENCY 014 ACCOUNTING UNIT 10420000

	FY 2016	FY 2017	FY 2018		FY 2019			
	ACTUAL EXPENSE	ADJUSTED AUTHORIZATION	EFFICIENCY BUDGET	ADOL PRIORITIZED NEEDS	REQUEST	EFFICIENCY BUDGET	ADOL PRIORITIZED NEEDS	REQUEST
<b>Expenditures</b>								
010 Personal Services-Perm. Classi	83,404	121,339	141,796	0	141,796	144,244	0	144,244
011 Personal Services-Unclassified	243,880	250,211	251,846	0	251,846	251,846	0	251,846
018 Overtime	675	245	0	0	0	0	0	0
020 Current Expenses	5,742	2,900	0	0	0	0	0	0
039 Telecommunications	2,004	1,810	0	0	0	0	0	0
060 Benefits	142,913	168,720	179,553	0	179,553	188,190	0	188,190
066 Employee Training	0	175	0	0	0	0	0	0
070 In-State Travel Reimbursement	470	500	0	0	0	0	0	0
080 Out-Of State Travel	0	500	0	0	0	0	0	0
<b>Expenditure Total</b>	<b>479,088</b>	<b>546,800</b>	<b>573,195</b>	<b>0</b>	<b>573,195</b>	<b>584,280</b>	<b>0</b>	<b>584,280</b>
<b>Estimated Source of Funds</b>								
General Fund	479,088	546,800	573,195	0	573,195	584,280	0	584,280
<b>Total</b>	<b>479,088</b>	<b>546,800</b>	<b>573,195</b>	<b>0</b>	<b>573,195</b>	<b>584,280</b>	<b>0</b>	<b>584,280</b>
<b>Number of Positions</b>								
Permanent Classified	0.00	0.00	2.00	0.00	2.00	2.00	0.00	2.00
Unclassified Positions	0.00	0.00	2.00	0.00	2.00	2.00	0.00	2.00
<b>Total Number of Positions</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>	<b>0.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>	<b>4.00</b>

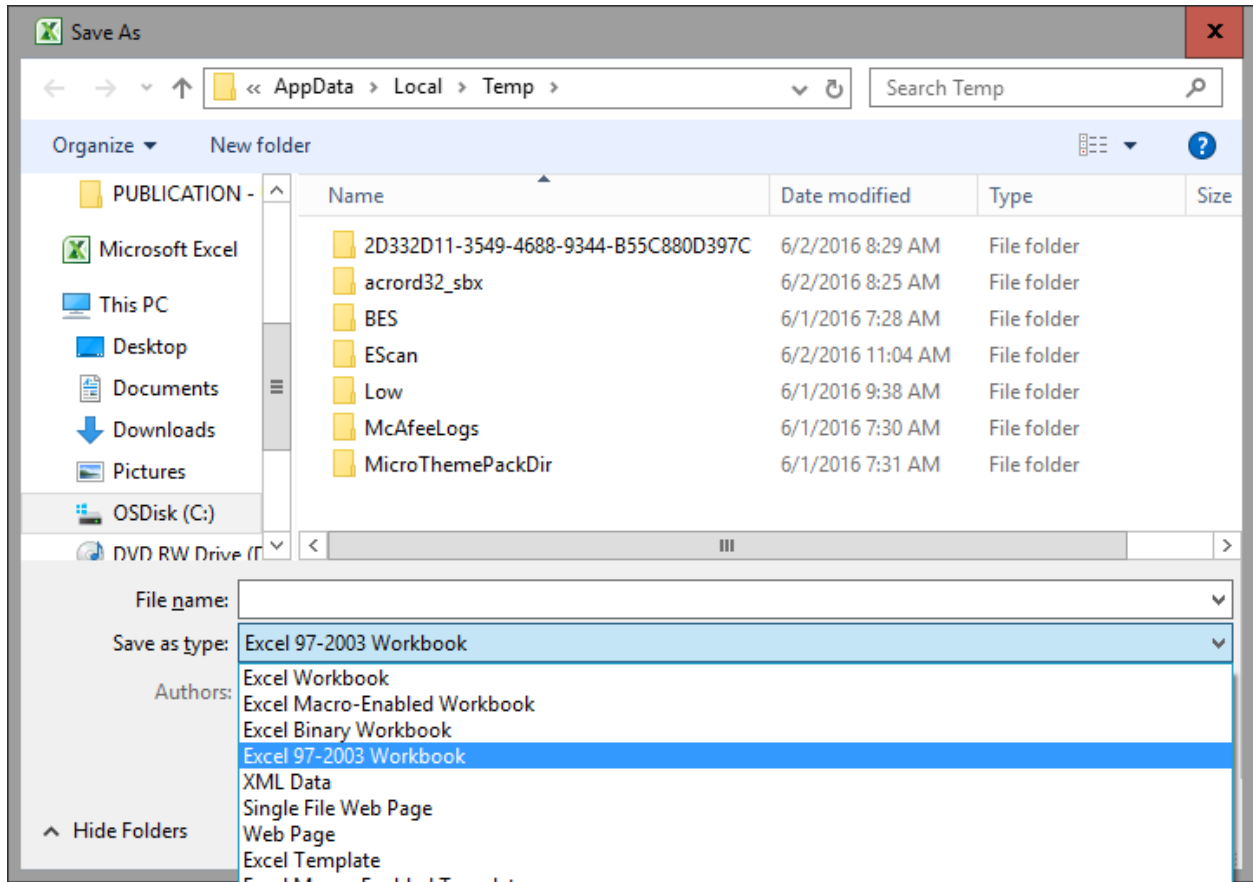
# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM HISTORY RECONCILIATION

Verify funding sources; **proceed to step #3** to fix any negatives (errors) in FY 2020 and FY 2021

	FY 2016	FY 2017
	ACTUAL EXPENSE	ADJUSTED AUTHORIZATION
<b>Expenditures</b>		
010 Personal Services-Perm. Classi	47,913	53,576
018 Overtime	0	2,000
020 Current Expenses	21,591	15,000
023 Heat- Electricity - Water	11,707	12,000
030 Equipment New/Replacement	28,159	57,500
039 Telecommunications	2,131	4,750
050 Personal Service-Temp/Appointe	16,530	35,111
060 Benefits	18,370	22,346
070 In-State Travel Reimbursement	356	4,000
080 Out-Of State Travel	884	1,000
103 Contracts for Op Services	41,780	61,500
<b>Expenditure Total</b>	<b>189,421</b>	<b>268,783</b>
<b>Estimated Source of Funds</b>		
General Fund	296,883	0
Other Funds		
008 Agency Income	(107,462)	268,783
<b>Total</b>	<b>189,421</b>	<b>268,783</b>
<b>Number of Positions</b>		
Permanent Classified	0.00	0.00
<b>Total Number of Positions</b>	<b>0.00</b>	<b>0.00</b>

If you want to save the CSV report – be sure to change the file format from CSV to Excel at the point of saving the file.

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM HISTORY RECONCILIATION



## **STEP #3 VERIFY AND FIX FUNDING SOURCES**

An important part of your history reconciliation is ensuring that the **FUNDING SOURCES** reflected in your FY 2020 expenditures and all of your FY 2021 adjustments are accurate. With your **CUSTOM REPORT** noted in #2, it is easy to detect inaccuracies.



# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM HISTORY RECONCILIATION

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
31			41 Audit Fund Set Aside	6,000	6,000	0	0	0	0	0	0	0						
32			47 Own Forces Maint.-Build.-Grn	50,143	50,000	0	0	0	0	0	0	0						
33			48 Contractual Maint.-Build-Grnc	255,301	165,860	0	0	0	0	0	0	0						
34			50 Personal Service-Temp/Appo	105,480	115,992	0	0	0	0	0	0	0						
35			60 Benefits	1,637,944	2,028,703	2,191,615	169,014	2,360,629	2,134,082	87,876	2,221,958							
36			66 Employee training	0	0	888	0	888	888	0	888							
37			70 In-State Travel Reimburseme	386	2,500	2,775	0	2,775	2,775	0	2,775							
38	Expenditu	6,653,185	7,405,380	7,551,777	474,087	8,025,864	6,473,587	249,011	6,722,598									
39																		
40			Estimated Source of Funds															
41			Federal Fund	0	0	6,622,892	406,989	6,929,881	888	68,262	69,150							
42			General Fund	6,653,185	7,404,381	0	0	0	5,447,700	116,040	5,563,740							
43			Other Funds															
44			1 Transfer from Other Agencies	0	0	3,886	0	3,886	0	0	0							
45	Total	6,653,185	7,404,381	6,526,778	406,989	6,933,767	5,448,588	184,302	5,632,890									
46																		
47			Number of Positions															
48			Permanent Classifik	0	0	97	7	104	98	5	103							
49	Total Num	0	0	97	7	104	98	5	103									
50																		
51			CLASS NOTES															
52			23															
53			ORGANIZATION NOTES															
54																		
55																		
56			ACCOUNTING UNIT SUMMARY															
57																		

Check to make sure funding sources are correct. For example, it is possible someone recorded FY 2020 revenue with the wrong revenue source code, making it show up incorrectly in the NH FIRST BARS. You can use the adjustment column in NH First BARS to correct errors.

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM HISTORY RECONCILIATION

To edit funding sources in NH FIRST BARS you will access them through the funding area of the Budget Request Summary screen. To get back to this screen, click on the Checklist tab and then choose Budget Request Summary.

TeriBlouin2/AGSD/2018A0200002/D/M AGS Budget Analysis and Reporting Sys

Home Checklist Versions Publications Logout

10040000 COMMISSION ON DISABILITY Budget Request Summary Change Package

Menu Rptng Lvl View

	2 il	FY2013 Actual	FY2016 Actual	FY2016 Adjustments	FY2016 Adjusted Actual	FY2017 Authorized Budget
00002 - EXECUTIVE BRANCH						
EXB0210 - EXECUTIVE BRANCH						
EX0020010 - EXECUTIVE OFFIC						
GCD020510 - GOVS COMM ON D						
1004COD - COMMISSION ON						
10040000 - COMMISSION						
1006CAP - CLIENT ASSISTA						
1007TEL - TELECOMMUNICA						
OEP024010 - OFFICE OF ENERC						
1205PVE - PETROLEUM VIOI						
4055NFI - NATIONAL FLOOI						
4061MAP - MAP MODERNIZ/						
4093CLS - CONSERVATION I						
6400ADM - ADMINISTRAT						
64000000 - ADMINISTRA						
6510SEP - STATE ENERGY PI						
6570MRA - MUNICIPAL/REC						
7705FAS - FUEL ASSISTANC						
7706LIW - LOW INCOME WI						
8114UNC - UNEMPLOYMENT						
8215PRF - PUBLICATIONS REV						
8216MRT - MUNICIPAL/REGIO						
066 Employee training	0	0	0	0	0	2,524
070 In-State Travel Reimbursement	9	8,524	0	0	0	5,800
080 Out-Of State Travel	1	215	0	0	0	700
230 Interpreter Services	7	5,457	0	0	0	10,950
571 Pass Thru Grants	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>5</b>	<b>350,274</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>488,739</b>
0010 General Fund	8	288,307	0	0	0	384,403
16 Operating Grants Federal	0	0	0	0	0	0
18 Operating Grants Local	0	26,250	0	0	0	19,174
44 Miscellaneous Revenue	0	0	0	0	0	0
68 Miscellaneous Agencies	7	35,717	0	0	0	0
69 Interagency Transfers - Revenue	0	0	0	0	0	85,162
<b>Total Funding</b>	<b>5</b>	<b>350,274</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>488,739</b>
FTE1 Permanent Classified	0	0.00	0.00	0.00	0.00	0.00
FTE2 Unclassified Positions	0	0.00	0.00	0.00	0.00	0.00
<b>Total Statistic</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Corrections are best made by clicking on a funding source vs. a class

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM HISTORY RECONCILIATION

79930000 FIELD ELIGIBILITY & OPERATIONS

Acc Type - Funding

Class - 16 Operating Grants Federal

Acc Type (Exp) - 010 Personal Services-Perm. Classi\*

I selected the federal funds line, and now I selected class 010. You can see ALL of the federal funds are showing here - instead of adjusting each class line, just adjust THIS line with the difference you want for federal funds...

Rev No					FY2013 Actual	FY2014 Actual	FY2014 Adjustments	FY2014 Adjusted Actual
0 - 403955 Support Enforcement-Ff					0	0	0	0
0 - 403959 Region I-Federal Funds		7,103,837	7,836,740	7,899,232	0	12,862,648	0	12,862,648
0 - 404686 HHS Info Tech		0	0	0	0	0	0	0
<b>Total Operating Grants Federal</b>		7,103,837	7,836,740	7,899,232	0	12,862,648	0	12,862,648
<b>Total Expenditures</b>		9,523,974	9,754,769	10,537,387	0	10,679,112	0	10,679,112
<b>Total Funding</b>		7,103,837	7,836,740	7,899,232	0	13,587,557	0	13,587,557
<b>Variance</b>		2,420,137	1,918,029	2,638,155	0	(2,908,445)	0	(2,908,445)

## **STEP #4: APPENDIX A MAPPING VERIFICATION**

For those agencies that modified their budget structure in FY 2022-2023 through the Appendix A process, the Dept. of Administrative Services recommends that you verify that history mapped correctly for accounting units that moved when you did the “Appendix A” exercise to build your budget structure for FY 2022 and FY 2023. For example, if you combined two accounting units into one NEW accounting unit, the new accounting unit should reflect the history of the two prior accounting units in NH First BARS and on your History Reconciliation Form.

## **NOTE: LARGE ENCUMBRANCES – (NOT RELATED TO A STEP)**

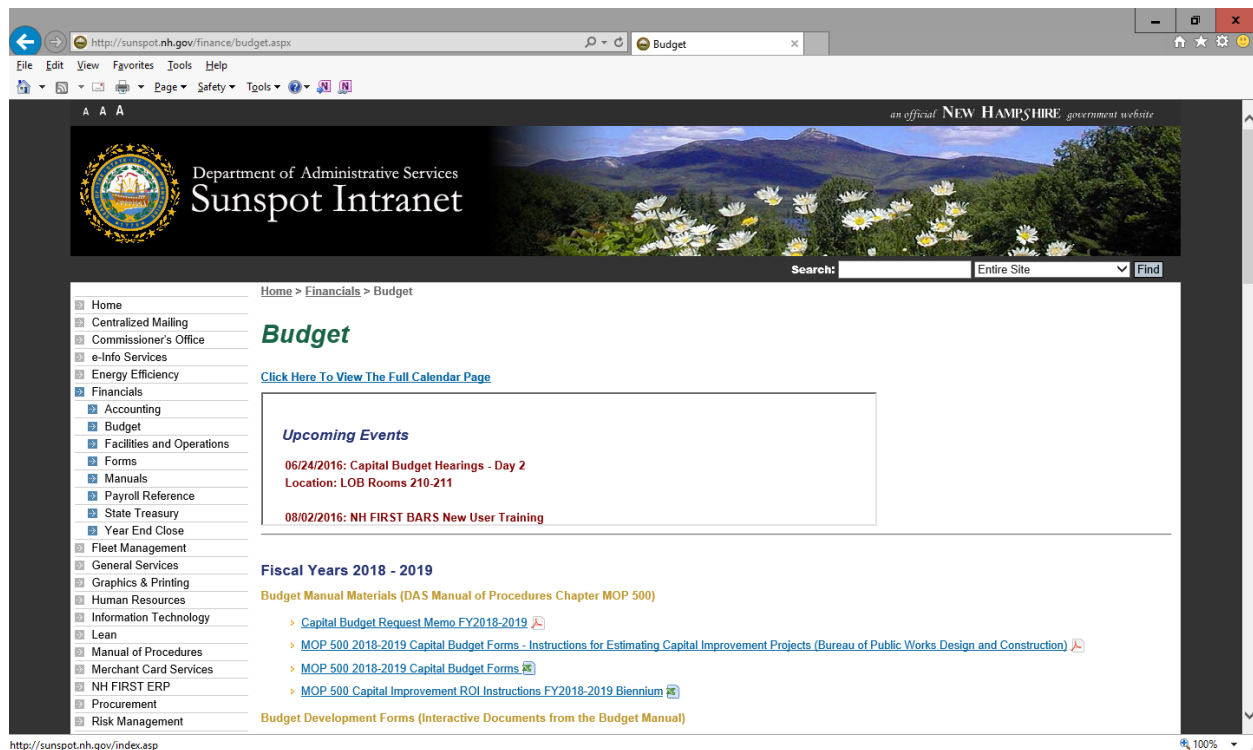
Examine the data to determine whether an accounting unit ended in FY 2020 with a large encumbrance that rolled forward to be spent in FY 2021. You may want to ADD that amount into your expenditure line for FY 2020 on your History Reconciliation Form. Otherwise, the amount shown does not reflect everything that was budgeted and spent → related to FY 2020 programs. Alternatively, you may have expended a large encumbrance from FY 2020 in FY 2021. It would be possible to adjust this, but only with a valid business purpose and assistance from your Business Supervisor.

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM HISTORY RECONCILIATION

## STEP #5 COMPLETING THE WORKSHEET

For FY 2021: You will need complete a “History Reconciliation” worksheet, found on Sunspot under Financials/Budget

<http://sunspot.nh.gov/finance/budget.aspx>



The screenshot shows a web browser window displaying the Sunspot Intranet website. The browser's address bar shows the URL <http://sunspot.nh.gov/finance/budget.aspx>. The website header includes the Department of Administrative Services logo and the text "Sunspot Intranet" and "an official NEW HAMPSHIRE government website". The main content area is titled "Budget" and features a search bar, a navigation menu on the left, and a list of "Upcoming Events" and "Fiscal Years 2018 - 2019" resources. The "Upcoming Events" section lists two events: "06/24/2016: Capital Budget Hearings - Day 2" and "08/02/2016: NH FIRST BARS New User Training". The "Fiscal Years 2018 - 2019" section lists several links for budget manual materials and development forms.

DAS requires that agencies complete the worksheet, even if you have no ADDITIONAL changes to the number in your FY 2021 Adjusted Authorized column. Please see the HISTORY RECONCILIATION WORKSHEET example below. The Budget Office will be comparing the new totals you have entered into the NH FIRST BARS in the adjustment column against these worksheets to ensure that you have adequate backup for the adjustments you make, so please be specific and include additional sheets if necessary.

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM HISTORY RECONCILIATION

## HISTORY RECONCILIATION WORKSHEET EXAMPLE:

STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2020-2021 BIENNIUM HISTORY RECONCILIATION - ACTIVITY						
FY 2019				CODE	DESCRIPTION	
HISTORY RECONCILIATION				CATEGORY	01	General Government
The first section shows entry of the budget as passed by Chapter 155, L'17, plus the pay raise warrant. Note that these				DEPARTMENT	014	Administrative Services
				AGENCY	014	Administrative Services
				ACTIVITY	1400	Commissioners Office
DESCRIPTION	TOTAL	FUND 10 (10,15,20)	FUND(s) XX (secondary)	FEDERAL	OTHER	
L17, 155 Budget Bill	4,322,377	4,110,112				212,265
FY19 Pay Raise Warrant	53,510	50,029				3,481
FY19 Adj Authorized	4,375,887				0	215,746
Legislation	0					
Chpt 101:56, L2018	25,000	25,000				
Budget Footnotes:	0					
L17, 156	(10,000)	(10,000)				
G&C Date & Item #:	0					
G&C 7/18/2018 #57	43,000					43,000
Other:	0					
Rounding:	0					
Complete one tab for each activity. The 1st tab in the sheet is a summary at the agency level. Amounts will auto-fill to	4,433,887	4,175,141			0	258,746
et for additional comments and explanations.						
EXAMPLE						
<a href="#">ory Recon SUMMARY</a> <a href="#">HR ACTV 1400</a> <a href="#">HR ACTV 1405</a> <a href="#">HR ACTV 1410</a> <a href="#">HR ACTV 1415</a> <a href="#">HR ACTV 1417</a> <a href="#">HR ACTV 1419</a> <a href="#">HR ACTV 1420</a>						

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM HISTORY RECONCILIATION

STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2020-2021 BIENNIUM HISTORY RECONCILIATION - SUMMARY						
				CODE	DESCRIPTION	
<b>FY 2019</b>				CATEGORY	01 General Government	
<b>HISTORY RECONCILIATION</b>				DEPARTMENT	014 Administrative Services	
				AGENCY	014 Administrative Services	
DESCRIPTION	TOTAL	FUND 10 (10,15,20)	FUND(s) XX (secondary)	FEDERAL	OTHER	
L17, 155 Budget Bill	149,267,063	68,250,577	0	251,529	80,764,957	
FY19 Pay Raise Warrant	794,935	582,629	0	0	212,306	
	0	0	0	0	0	
<b>FY19 Adj Authorized</b>	<b>150,061,998</b>	<b>68,833,206</b>	<b>0</b>	<b>251,529</b>	<b>80,977,263</b>	
<b>Legislation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Chpt 101:56, L2018	25,000	25,000	0	0	0	
	0	0	0	0	0	
	0	0	0	0	0	
<b>Budget Footnotes:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
L17, 156	(10,000)	(10,000)	0	0	0	
	0	0	0	0	0	
	0	0	0	0	0	
<b>G&amp;C Date &amp; Item #:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
G&C 7/18/2018 #57	43,000	0	0	0	43,000	
	0	0	0	0	0	
	0	0	0	0	0	
<b>Other:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	0	0	0	0	0	
	0	0	0	0	0	
<b>Rounding:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>150,119,998</b>	<b>68,848,206</b>	<b>0</b>	<b>251,529</b>	<b>81,020,263</b>	
Attach a separate sheet for additional comments and explanations.						
<b>EXAMPLE</b>						

- ◆ Governor and Council and/or Fiscal Committee budgetary actions that have been approved by those governing bodies **MAY** be included in the Budget Base subject to Business Supervisor approval.
- ◆ For history comparison, budgeted accounts intending to be consolidated for management purposes in this budget cycle are subject to Business Supervisor approval. The benefits gained from moving history for comparison purposes must be weighed against the ability to follow the history of the account.
- ◆ Reconciliation worksheets **MUST** be prepared for any changes to history and are subject to Business Supervisor approval. Use the Form provided on Sunspot.

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE 2022-2023 BIE  
HISTORY RECONCILIATION - SUMMARY**

Enter code and description on Summary tab. It will auto-fill information to Activity tabs.

<b>FY 2021 HISTORY RECONCILIATION</b>				<b>CODE</b>	<b>DESCRIPTION</b>
				01	General Government
				014	Administrative Services
				014	Administrative Services
DESCRIPTION	TOTAL	FUND 10 (10,15,20)	FUND(s) XX (secondary)	FEDERAL	OTHER
L19, 345 Budget Bill	43,197,071	14,941,810	0	0	28,255,261
FY21 Pay Raise Warrant	495,535	340,686	0	0	154,849
	0	0	0	0	0
FY21 Adj Authorized	43,692,606	15,282,496	0	0	28,410,110
Legislation	0	0	0	0	0
Chpt 101:56, L2020	25,000	25,000	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Budget Footnotes:	0	0	0	0	0
L19,346	(10,000)	(10,000)	0	0	0
	0	0	0	0	0
	0	0	0	0	0
G&C Date & Item #:	0	0	0	0	0
G&C 7/18/2020 #57	43,000	0	0	0	43,000
	0	0	0	0	0
	0	0	0	0	0
Other:	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Rounding:	0	0	0	0	0
<b>Total</b>	43,750,606	15,297,496	0	0	28,453,110

Attach a separate sheet for additional comments and explanations.

**EXAMPLE**

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM HISTORY RECONCILIATION - ACTIVITY

**FY 2021**

**HISTORY RECONCILIATION**

The first section shows entry of the budget as passed by Chapter 345, L'19. The Pay Raise warrant is only applicable to a couple agencies. Note that these numbers are not actuals in this example.

	CODE	DESCRIPTION
CATEGORY	01	General Government
DEPARTMENT	014	Administrative Services
AGENCY	014	Administrative Services
ACTIVITY	1400	Commissioners Office

DE		0 (10,15,20)	FUND(s) XX (secondary)	FEDERAL	OTHER
L19, 345 Budget Bill	4,322,377	4,110,112			212,265
FY21 Pay Raise Warrant	53,510	50,029			3,481
	0				
FY21 Adj Authorized	4,375,887			0	215,746
Legislation	0				
Chpt 101:56, L2019	25,000	25,000			
	0				
	0				
Budget Footnotes:	0				
L19, 346	(10,000)	(10,000)			
	0				
	0				
G&C Date & Item #:	0				
G&C 7/18/2020 #57	43,000				43,000
	0				
Other:	0				
	0				
	0				
Rounding:	0				
	4,433,887	4,175,141	0	0	258,746

This is what you would see in your 2019 Adj. Auth. column in NH FIRST BARS.

These are the items you had to add or subtract from the Adj. Auth. using the FY 2019 adjustment column.

New total AFTER your entries into the SFY 2021 adjustment column.

Complete one tab for each activity. The 1st tab in the sheet is a summary at the agency level. Amounts will auto-fill to summary tab.

et for additional comments and explanations.

**EXAMPLE**



**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM  
HISTORY RECONCILIATION - ACTIVITY**

<b>FY 2021 HISTORY RECONCILIATION</b>				<b>CODE</b>	<b>DESCRIPTION</b>
				01	General Government
				014	Administrative Services
				014	Administrative Services
				1405	Div. of Accounting Svcs
DESCRIPTION	TOTAL	FUND 10 (10,15,20)	FUND(s) XX (secondary)	FEDERAL	OTHER
L19, 345 Budget Bill	2,642,827	2,642,827			0
FY21 Pay Raise Warrant	59,567	59,567			
	0				
<b>FY21 Adj Authorized</b>	<b>2,702,394</b>	<b>2,702,394</b>	<b>0</b>	<b>0</b>	<b>0</b>
Legislation	0				
	0				
	0				
Budget Footnotes:	0				
	0				
	0				
	0				
G&C Date & Item #:	0				
	0				
	0				
	0				
Other:	0				
	0				
	0				
Rounding:	0				
<b>Total</b>	<b>2,702,394</b>	<b>2,702,394</b>	<b>0</b>	<b>0</b>	<b>0</b>

Attach a separate sheet for additional comments and explanations.

**EXAMPLE**

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM  
HISTORY RECONCILIATION - ACTIVITY**

**FY 2021  
HISTORY RECONCILIATION**

	CODE	DESCRIPTION
CATEGORY	01	General Government
DEPARTMENT	014	Administrative Services
AGENCY	014	Administrative Services
ACTIVITY	1410	Division of Personnel

DESCRIPTION	TOTAL	FUND 10 (10,15,20)	FUND(s) XX (secondary)	FEDERAL	OTHER
L19, 345 Budget Bill	2,426,905	1,770,570			656,335
FY21 Pay Raise Warrant	50,591	31,970			18,621
	0				
<b>FY21 Adj Authorized</b>	<b>2,477,496</b>	<b>1,802,540</b>	<b>0</b>	<b>0</b>	<b>674,956</b>
Legislation	0				
	0				
	0				
	0				
Budget Footnotes:	0				
	0				
	0				
	0				
G&C Date & Item #:	0				
	0				
	0				
	0				
Other:	0				
	0				
	0				
Rounding:	0				
<b>Total</b>	<b>2,477,496</b>	<b>1,802,540</b>	<b>0</b>	<b>0</b>	<b>674,956</b>

Attach a separate sheet for additional comments and explanations.

**EXAMPLE**

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM  
HISTORY RECONCILIATION - ACTIVITY**

**FY 2021  
HISTORY RECONCILIATION**

	<b>CODE</b>	<b>DESCRIPTION</b>
<b>CATEGORY</b>	01	General Government
<b>DEPARTMENT</b>	014	Administrative Services
<b>AGENCY</b>	014	Administrative Services
<b>ACTIVITY</b>	1415	Bur Plant/Property Management

DESCRIPTION	TOTAL	FUND 10 (10,15,20)	FUND(s) XX (secondary)	FEDERAL	OTHER
L19, 345 Budget Bill	33,804,962	6,418,301			27,386,661
FY21 Pay Raise Warrant	331,867	199,120			132,747
	0				
<b>FY19 Adj Authorized</b>	<b>34,136,829</b>	<b>6,617,421</b>	<b>0</b>	<b>0</b>	<b>27,519,408</b>
Legislation	0				
	0				
	0				
	0				
Budget Footnotes:	0				
	0				
	0				
	0				
G&C Date & Item #:	0				
	0				
	0				
	0				
Other:	0				
	0				
	0				
Rounding:	0				
<b>Total</b>	<b>34,136,829</b>	<b>6,617,421</b>	<b>0</b>	<b>0</b>	<b>27,519,408</b>

Attach a separate sheet for additional comments and explanations.

**EXAMPLE**

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM  
HISTORY RECONCILIATION - ACTIVITY**

**FY 2021  
HISTORY RECONCILIATION**

	<b>CODE</b>	<b>DESCRIPTION</b>
<b>CATEGORY</b>		
<b>DEPARTMENT</b>		
<b>AGENCY</b>		
<b>ACTIVITY</b>		

DESCRIPTION	TOTAL	FUND 10 (10,15,20)	FUND(s) XX (secondary)	FEDERAL	OTHER
<b>Legislation</b>					
<b>Budget Footnotes:</b>					
<b>G&amp;C Date &amp; Item #:</b>					
<b>Other:</b>					
<b>Rounding:</b>					
<b>Total</b>					

Attach a separate sheet for additional comments and explanations.

**STATE OF NEW HAMPSHIRE  
 BUDGET MANUAL 2022-2023 BIENNIUM  
 HISTORY RECONCILIATION - SUMMARY**

**FY 2021  
 HISTORY RECONCILIATION**

	<b>CODE</b>	<b>DESCRIPTION</b>
<b>CATEGORY</b>		
<b>DEPARTMENT</b>		
<b>AGENCY</b>		

<b>DESCRIPTION</b>	<b>TOTAL</b>	<b>FUND XX (10,15,20)</b>	<b>FUND(s) XX (secondary)</b>	<b>FEDERAL</b>	<b>OTHER</b>
<b>L19, 345 Budget Bill</b>	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
<b>FY21 Adj Authorized</b>	0	0	0	0	0
<b>Legislation</b>	0	0	0	0	0
Ch xxx:xx, L20xx	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
<b>Budget Footnotes:</b>	0	0	0	0	0
Ch xxx:xx, L20xx	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
<b>G&amp;C Date &amp; Item #:</b>	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
<b>Other:</b>	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
<b>Rounding:</b>	0	0	0	0	0
<b>Total</b>	0	0	0	0	0

Attach a separate sheet for additional comments and explanations.

**STATE OF NEW HAMPSHIRE  
BUDGET MANUAL 2022-2023 BIENNIUM  
HISTORY RECONCILIATION - ACTIVITY**

**FY 2021  
HISTORY RECONCILIATION**

	CODE	DESCRIPTION
CATEGORY	0	0
DEPARTMENT	0	0
AGENCY	0	0
ACTIVITY		

DESCRIPTION	TOTAL	FUND 10 (10,15,20)	FUND(s) XX (secondary)	FEDERAL	OTHER
L19, 345 Budget Bill	0				
	0				
	0				
FY21 Adj Authorized	0	0	0	0	0
Legislation	0				
Ch xxx:xx, L20xx	0				
	0				
	0				
Budget Footnotes:	0				
Ch xxx:xx, L20xx	0				
	0				
	0				
G&C Date & Item #:	0				
	0				
	0				
	0				
Other:	0				
	0				
	0				
Rounding:	0				
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Attach a separate sheet for additional comments and explanations.

**STATE OF NEW HAMPSHIRE  
BUDGET MANUAL 2022-2023 BIENNIUM  
HISTORY RECONCILIATION - ACTIVITY**

**FY 2021  
HISTORY RECONCILIATION**

	<b>CODE</b>	<b>DESCRIPTION</b>
<b>CATEGORY</b>	0	0
<b>DEPARTMENT</b>	0	0
<b>AGENCY</b>	0	0
<b>ACTIVITY</b>		

<b>DESCRIPTION</b>	<b>TOTAL</b>	<b>FUND 10 (10,15,20)</b>	<b>FUND(s) XX (secondary)</b>	<b>FEDERAL</b>	<b>OTHER</b>
<b>L19, 345 Budget Bill</b>	0				
	0				
	0				
<b>FY21 Adj Authorized</b>	0	0	0	0	0
<b>Legislation</b>	0				
Ch xxx:xx, L20xx	0				
	0				
	0				
<b>Budget Footnotes:</b>	0				
Ch xxx:xx, L20xx	0				
	0				
	0				
<b>G&amp;C Date &amp; Item #:</b>	0				
	0				
	0				
	0				
<b>Other:</b>	0				
	0				
	0				
<b>Rounding:</b>	0				
<b>Total</b>	0	0	0	0	0

Attach a separate sheet for additional comments and explanations.

**STATE OF NEW HAMPSHIRE  
BUDGET MANUAL 2022-2023 BIENNIUM  
HISTORY RECONCILIATION - ACTIVITY**

**FY 2021  
HISTORY RECONCILIATION**

	CODE	DESCRIPTION
CATEGORY	0	0
DEPARTMENT	0	0
AGENCY	0	0
ACTIVITY		

DESCRIPTION	TOTAL	FUND 10 (10,15,20)	FUND(s) XX (secondary)	FEDERAL	OTHER
L19, 345 Budget Bill	0				
	0				
	0				
FY21 Adj Authorized	0	0	0	0	0
Legislation	0				
Ch xxx:xx, L20xx	0				
	0				
	0				
Budget Footnotes:	0				
Ch xxx:xx, L20xx	0				
	0				
	0				
G&C Date & Item #:	0				
	0				
	0				
	0				
Other:	0				
	0				
	0				
Rounding:	0				
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Attach a separate sheet for additional comments and explanations.



**STATE OF NEW HAMPSHIRE  
BUDGET MANUAL 2022-2023 BIENNIUM  
HISTORY RECONCILIATION - ACTIVITY**

**FY 2021  
HISTORY RECONCILIATION**

	CODE	DESCRIPTION
CATEGORY	0	0
DEPARTMENT	0	0
AGENCY	0	0
ACTIVITY		

DESCRIPTION	TOTAL	FUND 10 (10,15,20)	FUND(s) XX (secondary)	FEDERAL	OTHER
L19, 345 Budget Bill	0				
	0				
	0				
FY21 Adj Authorized	0	0	0	0	0
Legislation	0				
Ch xxx:xx, L20xx	0				
	0				
	0				
Budget Footnotes:	0				
Ch xxx:xx, L20xx	0				
	0				
	0				
G&C Date & Item #:	0				
	0				
	0				
	0				
Other:	0				
	0				
	0				
Rounding:	0				
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Attach a separate sheet for additional comments and explanations.

**STATE OF NEW HAMPSHIRE  
BUDGET MANUAL 2022-2023 BIENNIUM  
HISTORY RECONCILIATION - ACTIVITY**

**FY 2021  
HISTORY RECONCILIATION**

	CODE	DESCRIPTION
CATEGORY	0	0
DEPARTMENT	0	0
AGENCY	0	0
ACTIVITY		

DESCRIPTION	TOTAL	FUND 10 (10,15,20)	FUND(s) XX (secondary)	FEDERAL	OTHER
L19, 345 Budget Bill	0				
	0				
	0				
FY21 Adj Authorized	0	0	0	0	0
Legislation	0				
Ch xxx:xx, L20xx	0				
	0				
	0				
Budget Footnotes:	0				
Ch xxx:xx, L20xx	0				
	0				
	0				
G&C Date & Item #:	0				
	0				
	0				
	0				
Other:	0				
	0				
	0				
Rounding:	0				
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Attach a separate sheet for additional comments and explanations.

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM OPERATING EXPENSES

## ***PURPOSE***

As in other budget data entry, agencies will budget operating expenses at the account code level (50XXXX) within each operating expense class.

## ***INFORMATION***

Operating Expenses encompass all classes **EXCEPT: Payroll (010 Series, 050, 059) and Benefits (060).**

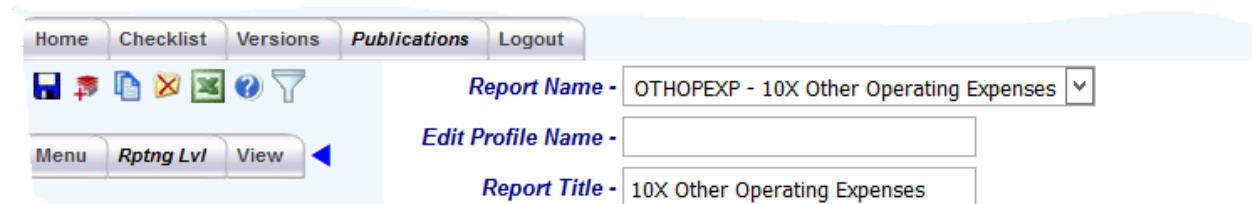
To provide effective government transparency; it is essential agencies review past expense coding to identify instances where the expense class and account codes do not provide the most accurate reflection of their underlying expenditures. Priority *must be given* to ensuring expense accounts and classes provide the most accurate representation of the intended use of budgeted funds to enhance the accuracy and utility of the State's transparency systems.

The appendices provide a valuable tool for determining the most accurate expense coding to use in the 2022 – 2023 budget.

- Appendix D of this guide lists all expenditure classes with expense class descriptions
- Appendix B lists all expense accounts, sorted by class, while providing the expense account name and description.
- Appendix C lists all expense accounts in numerical order

Please contact the Division of Accounting Services for consultation as necessary regarding the best alignment of expense accounts and the underlying use of funds.

To assist agencies with the review of past expense coding and in confirming their FY 2022-2023 entries for Operating Expenses, agencies can access the **10X/OTHOPEXP** report from within NH FIRST BARS under the tab titled PUBLICATIONS → Custom Reports. Please see Section 13 Reports for more details on reporting options.



The screenshot shows the NH FIRST BARS system interface. At the top, there is a navigation bar with tabs: Home, Checklist, Versions, Publications (selected), and Logout. Below the navigation bar, there is a toolbar with icons for Home, Print, Save, Close, Refresh, Help, and Filter. To the right of the toolbar, there are three input fields for report configuration:

- Report Name -** OTHOPEXP - 10X Other Operating Expenses (dropdown menu)
- Edit Profile Name -** (empty text input field)
- Report Title -** 10X Other Operating Expenses (text input field)

At the bottom left of the interface, there is a menu bar with buttons: Menu, Rptng Lvl, and View (with a left-pointing arrow).

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM OPERATING EXPENSES

The following report provides a breakdown of operating expense class entries by CLASS and ACCOUNT code.

State of New Hampshire 10X Other Operating Expenses						
<b>CATEGORY</b>	<b>01</b>	<b>GENERAL GOVERNMENT</b>				
<b>DEPARTMENT</b>	<b>00014</b>	<b>ADMINISTRATIVE SERVICES DEPT</b>				
<b>AGENCY</b>	<b>014</b>	<b>ADMINISTRATIVE SERVICES DEPT</b>				
<b>ACTIVITY</b>	<b>COM140010</b>	<b>COMMISSIONERS OFFICE</b>				
<b>ORGANIZATION</b>	<b>1350BUD</b>	<b>BUDGET OFFICE</b>				
Fund 010 Agency 014 Accounting Unit 13500000						
CLS	OBJ	Description	FY 2018 ACTUAL EXPENSE	FY 2019 ADJUSTED AUTH	EFFICIENCY BUDGET	PR
<b>020</b>		<b>Current Expenses</b>				
	500200	Supplies (Consumable)	2,194	5,500	4,500	
	500201	Publications And Pamphlets	0	500	0	
	500216	Postage	52	300	800	
	500217	Printing And Binding	351	15,500	5,500	
	500218	Duplicating Supplies	6,279	7,050	7,050	
	500219	Transportation Of Things	79	0	0	
	500250	Insurance And Bond Premiums	161	0	0	
		<b>Total for Class 020</b>	<b>9,116</b>	<b>28,850</b>	<b>17,850</b>	
<b>039</b>		<b>Telecommunications</b>				
	500180	Telecommunications Data	208	255	210	
	500190	Wireless Voice	348	0	360	
	500191	SUTDN - VoIP	3,118	3,073	2,673	
	500192	SUTDN - DATA (Data Network)	1,580	1,669	1,872	
		<b>Total for Class 039</b>	<b>5,254</b>	<b>4,997</b>	<b>5,115</b>	
<b>070</b>		<b>In-State Travel Reimbursement</b>				
	500704	Mileage-Private Cars(In-State)	32	900	600	
		<b>Total for Class 070</b>	<b>32</b>	<b>900</b>	<b>600</b>	

**The following are a few SPECIAL CLASS NOTES agencies need to be aware of:**

### **INTRA AGENCY TRANSFER CLASSES:**

Please reference Section 11B Intra Agency Transfers for additional information regarding intra agency transfer protocols.

**029 – Intra-Agency Transfers:** All transfers of funds within the agency with the exception of indirect cost recoveries must be recorded in this expenditure class. Offsetting revenues must be reflected in revenue class 004. (Indirect cost recoveries are recorded in class 040 (see below)).

**040 – Indirect Costs:** This expenditure class is used to record agency indirect cost recoveries and agency payments for central state services included in the State’s Statewide Cost Allocation Plan (SWCAP).

Indirect Costs: Agency level indirect costs are to be recovered at the program level using expense account **501587 – Indirect Costs – Internal to Agency** with an offsetting intra agency revenue in class 00C – Agency Indirect Cost Recoveries in the agency’s business office.

SWCAP: Agency SWCAP payments should be made from the agency business office only using expense account **500800 – Indirect Costs – SWCAP**.

# STATE OF NEW HAMPSHIRE

## BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM

### OPERATING EXPENSES

#### **INTER AGENCY TRANSFER CLASSES:**

Please reference Section 11A Inter Agency Transfers for additional information regarding inter agency transfer protocols.

**027 – Transfers to DoIT:** Payment by Agencies for hardware, software and related technology procured on their behalf by Dept. of Information Technology.

**028 – Transfers to General Services:** Rents for State Buildings. The class 028 amounts for General Services' transfers will be provided to agencies by the DAS Business Office.

**049 – Transfers to Other State Agencies:** Non Federal (or non federal portion of) service agreements and MOUs with other agencies.

**064 – Retirement Pension and Health:** Includes all payments to persons for past services to the state including payments for disability or death or special allowances made by the legislature and for inter-governmental payments of retiree health benefits.

**085 – Interagency Transfers Out of Federal Funds:** This is a new expense class to be used in conjunction with new restricted revenue 00D. It should be used when one agency receives federal funds and is transferring those federal funds to another state agency. Agencies should no longer use class 049 or class 072 for this purpose. If the agency who receives federal funds is paying another state agency for services using those federal funds or is giving a grant to another state agency using those federal funds, use class 085. This will capture federal funds moving between state agencies.

**089 – Transfer to DAS Maint Fund:** As a component of the FY 2020-2021 Budget, the establishment of a new building maintenance fund was created at the Department of Administrative Services. The fund was set up to establish a mechanism each year to deal with unexpected occurrences of urgent need for building repairs, in any building DAS supports, drawing from a pooling of funds over time. The class 089 assessments will be provided to agencies by the DAS Business Office and will be based on the square footage footprint of each department, with the amount calculated on \$0.75 per square foot.

**200 – Building Use Allowance:** The building use allowance for each building is distributed to each department within the building based on assignable square feet occupied by the dept. The class 200 amounts will be provided to agencies by the DAS Business Office.

**217 – Inter Agency Payments – BPW Project fees.**

# STATE OF NEW HAMPSHIRE

## BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM

### OPERATING EXPENSES

**OTHER SPECIAL CLASS NOTES:**

**026 – Dues:** RSA 9:8-a requires individual and departmental dues to national and regional organizations to be budgeted in a separate class. Advance G&C approval is required for any agency expenditures to a single organization for dues and memberships that will be over \$2,500. See Manual of Procedures 1200 for more information on Memberships and Dues.

**039 – Telecommunications:** All telecommunications expenses shall be budgeted in class 039. Data should be budgeted in class 039/500188 (voice) and 500180 (data) respectively. Additionally, expenditures for SUTDN data network should be budgeted in 039/500192 and VOIP implementation should utilize expense account 039/500191. Please see Appendix G in this guide supplied by the Dept. of Information Technology; for additional assistance contact DoIT – Statewide Telecommunications at 603-227-0052 or e-mail [telecom@doit.nh.gov](mailto:telecom@doit.nh.gov).

**041 – Audit Fund Set-Aside:** RSA 124:16 requires all agencies which receive federal funds to set aside a percentage of the amount received to pay for financial and compliance audits. Class 041 must be budgeted based on the amount equal to .1% (.001) of estimated revenue from Federal Revenue Class (000).

**042 – Post Retirement:** Also known as additional fringe benefits, post retirement is used to reimburse the general fund for payments for retirees’ health insurance. Unless payments are made directly to the Retirement System, agencies with pension covered positions that are paid from other than general funds should budget at least 8.84% for Group I and Group II positions by using the following formula for each applicable accounting unit:

$$\text{Total Salaries} \times (\text{Non-General Funds} / \text{Total Funds}) \times \text{Post Retirement Rate} = \text{Budgeted Post Retirement}$$

For example:

Let’s assume Agency X has post retirement applicable salaries of \$2M in total, for a given fiscal year, to be applied to the 8.84% post retirement rate.

Let’s also assume Agency X is budgeted to receive \$4M in agency income, \$3M in federal funds, and \$3M in general funds.

Agency Funding Source	Amount
Agency Income	\$ 4,000,000
Federal Funds	\$ 3,000,000
General Funds	\$ 3,000,000
<b>Total Funding</b>	<b>\$10,000,000</b>

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM OPERATING EXPENSES

Agency Revenues + Federal Funds = Total Non-GF Funding Sources  
\$4,000,000 + \$3,000,000 = \$7,000,000

Total Salaries x (Non-General Funds / Total Funds) x Post Retirement Rate = Budgeted Post Retirement

\$2,000,000 x (\$7,000,000 / \$10,000,000) x 8.84% = **\$123,760 Budgeted Post Retirement**

**Note:** Agencies may validate applicable post retirement salaries by utilizing the 7AX position report available in BI in the section NH FIRST BARS, Reports for Agency Phase.

Any questions regarding class 042 should be directed to Matt Johnson,  
[Matthew.Johnson@das.nh.gov](mailto:Matthew.Johnson@das.nh.gov)

**\*Note (041 & 042): Agencies should consult RSA 124:11 and specific federal regulations governing its grant awards for any exceptions to these requirements.**

**043 and 044 – Bonded Debt Service Payments:** Bonded debt service is the cash that is required to cover the repayment of interest and principal on outstanding bonds for a particular period. Annual debt payments (both principal and interest) are budgeted in the Operating Budget in the Company and Agency that is required to repay the debt.

Debt that is paid using “company funds”, (General Fund appropriations, Highway Fund appropriations, Turnpike Fund appropriations, Fish & Game Fund appropriations, etc.) must budget the principal and interest in Class 43. Debt that is paid and funded with “agency income” (a dedicated revenue stream statutorily or otherwise obligated to repay principal and interest on the bonds) should use Class 44.

Class 43 (company funded debt) – budget using 500401 (principal) and 500406 (interest)  
Class 44 (agency funded debt) – budget using 500400 (principal) and 500405 (interest)

**\*Note (43 and 44): Many AUs had technical changes done by DAS after the 20-21 budget was passed to move the budgets into the correct accounts and classes. If you are unsure of how to budget any of your bonded debt, contact Rachel Miller ([RMiller@treasury.state.nh.us](mailto:RMiller@treasury.state.nh.us)) in Treasury or Sheri Rockburn ([Sheri.L.Rockburn@das.nh.gov](mailto:Sheri.L.Rockburn@das.nh.gov)) in DAS.**

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM OPERATING EXPENSES

**046 – Consultants:** All consultants should be considered independent contractors and budgeted in class 046. Legal consultants (500460); Medical consultants (500462); Engineering (500463) and General consultants (500464), etc., shall be budgeted in this class rather than in program services classes. IT consultants (500465) may be budgeted in classes 037 and 038 when warranted.

When using this class line, it is important to differentiate a consultant from a vendor (contract for operational services – Class 102) and sub-recipients (contracts for program services – Class 103). The Oxford Dictionary defines consultant as “a person who provides expert advice professionally”. So to the extent a business is contracted to provide advice and guidance, they are a consultant. Consultants help you with the “how to do it” while vendors and sub recipients perform tasks or services for you.

**061 – Unemployment Compensation:** Agencies should budget amounts in class 061 (500536). Unemployment Comp is based on historical spending in these classes. If an agency has separate accounting units set up for these classes, they may be utilized. Otherwise budget where these classes exist in other administrative accounting units.

**062 – Workers Compensation:** All agencies with payroll classes should budget class 062 (500538). Workers Comp for agencies with existing class 062 is based on historical spending in these classes. Department of Administrative Services will provide budget estimates for administrative costs for all other agencies. If an agency has separate accounting units set up for these classes, they may be utilized. Otherwise budget where these classes exist in other administrative accounting units.

**066 – Employee Training:** Expenditures directly related to employee training must be budgeted in this class. Expenses for travel to and from training and meals during training should be charged to employee travel unless the costs are not able to be broken out from the costs of a total training charge. Unrelated expenses such as subscription renewals or training of non-State employees should be moved to a more appropriate class and expense account. Detailed descriptions of the expense accounts allowed in this class can be found in Appendix B or on Sunspot.

**068 – Remuneration:** This class shall be reserved for expenditure budgets not able to be categorized into an already existing expense class suitable for the service such as expenditures for or included in awards made by the courts, boards or commissions. This class also includes reimbursements for costs of private property destruction, petty cash revolving funds and gate money as utilized in the correctional system. Business Supervisors at DAS will scrutinize requests for budgeting in this class and determine appropriateness.



# STATE OF NEW HAMPSHIRE

## BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM

### OPERATING EXPENSES

**070/080 – Travel:** In-State and Out-of-State travel expenses command a heightened awareness and understanding of DAS MOP 1300. DAS business process auditors review all travel vouchers and follow the manual of procedures guidelines which include the following constraints.

- A) It is the State’s policy to limit costs to only those expenses that are necessary to conduct State business.
- B) Employees who are on travel status are required to keep costs within reasonable limits.
- C) Only travel performed in the course of State duties shall be reimbursable under the provisions of RSA 4:15.

Fuel Expenses in Travel classes: Fuel expenses for operations of State vehicles in the course of in-state or out-of-state travel shall be budgeted in class 070-500705 and 080-500715 respectively. Fuel purchased in bulk for future distribution and fleet fuel shall be budgeted in class 020 in the expense account range 500920-500925.

**072 – Grants Federal:** This expenditure class should be used to record expenditures reportable as pass through funds for federal reporting purposes (subawards). This class should not be used for inter or intra agency transactions, but only for subawards to non-state entities.

**102 – Contracts for Program Services:** Budget for contracts and related services for social service programs; medical services for community outreach programs, typically hospitals and independent medical service providers. Legal contracts to provide legal representation for citizenry based on need are allowed. Contracts for environmental services related to site assessment and clean-up, repairs and hazardous waste. For use in Company 60 for medical contracts for State employees and retirees. Any services deemed to be consultants need to be in class 046 – Consultants.

**103 – Contracts for Operational Services:** Costs associated with building and grounds projects or ongoing maintenance and repairs to buildings, grounds, machinery and equipment (with the exception of motor vehicles). Related maintenance services, janitorial, trash removal, snow plowing, are allowed.

Contracts classified as contracts for operational services should be for the purpose of obtaining goods and services for the agency’s own use and should create a procurement relationship with the contractor. In general a contract would be considered a contract for operational services when the contractor; provides goods and services to the state offered in their normal business operation; provides similar goods and services to many different purchasers; normally operates in a competitive environment; or provides goods or services that are ancillary to the agency’s operations. Additionally, contracts for operational services should not subject the contractor to program compliance requirements (though similar requirements may apply for other reasons).

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM  
OPERATING EXPENSES**

**211 – Catastrophic Casualty Insurances:** Department of Administrative Services will provide class 211 estimates, please budget accordingly in class 211, expense account 501530 (Transfer to DAS-RMU Ins Prem).

# STATE OF NEW HAMPSHIRE

## BUDGET DEVELOPMENT GUIDE 2022-23 BIENNIUM

### COMMODITY LIST FOR PLANNING ASSUMPTIONS

FY 2022	FY 2023	NIGP Code	Commodity Name
\$ 4,028	\$ 4,028	16547	Food Carts and Cafeteria Serving Units Including Steam Tables
\$ 276	\$ 276	42503	Bookcases And Bookshelves, Metal And Wood
\$ 212	\$ 212	42506	Chairs, Metal
\$ 636	\$ 636	42540	Filing Cabinets, Metal: Card, Jumbo, Lateral, Legal, and Letter
\$ 387	\$ 387	42560	Posture Chairs, Ergonomic
\$ 2,968	\$ 2,968	42594	Work Stations, Modular, Systems Furniture
<b>Vehicles</b>			
\$ 16,984	\$ 17,493	07104	Automobiles, Sub-Compact, 4-Door Sedan 4 Cyl Engine
\$ 17,373	\$ 17,894	07104	Automobiles, Compact, 4-Door Sedan, 4 Cyl Engine
\$ 17,816	\$ 18,350	07104	Automobiles, Mid-Size, 4-Door Sedan, 4 Cyl Engine
\$ 23,694	\$ 24,405	07104	Automobiles, Mid-Size, 4-Door Sedan, 6 Cyl Engine
\$ 23,591	\$ 24,299	07104	Automobiles, Full Size, 4-Door Sedan 6 Cyl Engine
\$ 29,599	\$ 30,487	07104	Automobiles, Full Size, 4-Door Sedan 8 Cyl Engine
\$ 20,305	\$ 20,915	07105	Automobiles, Police Special, 4 Door Sedan - Ford
\$ 17,015	\$ 17,525	07105	Automobiles, Police Special, 4 Door Sedan - Chevrolet
\$ 20,202	\$ 20,808	07104	Station Wagons, Small, 4-Door
\$ 21,275	\$ 21,913	07104	Station Wagons, Mid-Size, 4-Door
\$ 22,600	\$ 23,278	07180	Vehicles, Sport Utility Four Wheel Drive Small, 4 Cyl
\$ 27,111	\$ 27,924	07180	Vehicles, Sport Utility Four Wheel Drive Mid-Size, 6 Cyl
\$ 27,737	\$ 28,569	07201	Trucks, Pickup, Compact 2WD, Reg Cab, 4 Cyl
\$ 19,943	\$ 20,541	07202	Trucks, Pickup, 1/2 Ton, Regular Cab, 2WD, 6 Cyl
\$ 24,304	\$ 25,033	07202	Trucks, Pickup, 3/4 Ton, Regular Cab, 2WD, 8 Cyl
\$ 26,193	\$ 26,979	07202	Trucks, Pickup, Regular Cab, One Ton, 2WD 8 Cyl
\$ 34,930	\$ 35,978	07202	Trucks, Pickup, 1 Ton, Diesel , Regular Cab, 2WD
\$ 22,039	\$ 22,700	07190	Vans, Cargo, Small
\$ 22,039	\$ 22,700	07190	Vans, Cargo, Standard
\$ 24,570	\$ 25,307	07190	Vans, Cargo, Full Size
\$ 28,255	\$ 29,103	07192	Vans, Passenger 5-passenger
\$ 24,295	\$ 25,023	07192	Vans, Passenger 12-passenger
<b>Computer Equipment &amp; Accessories</b>			
\$ 117	\$ 117	60072	Multi-Function Office Machines, Combination of Fax-Copier-Scanner-Printer, etc.
\$ 159	\$ 159	20488	Scanners, Document: Handheld, Desktop & High Volume-Standard scanner
\$ 191	\$ 192	20672	Printers, High Speed, Line Printers, & Printer Subsystems-Personal (1-3 Users)
\$ 1,908	\$ 1,913	20672	Printers, High Speed, Line Printers, & Printer Subsystems-Work Group(duplex 11x17)
\$ 245	\$ 251	20673	Printers, Inkjet-Color Personal
\$ 233	\$ 237	20673	Printers, Inkjet-Color, Small Workgroup
\$ 456	\$ 462	20775	Projection Devices & Access: Interactive Conferencing Boards, LCD, Pads, Panels, Etc
\$ 747	\$ 765	20453	Desktop Computers or Tower based
\$ 828	\$ 848	20455	Computer System (Cpu, Monitor, & Keyboard)
\$ 235	\$ 241	20460	Monitors, Color and Monochrome (CGA, VGA, SVGA, LCD, etc.)
\$ 641	\$ 657	20454	Microcomputers, Laptop, Notebook and Tablets
\$ 4,664	\$ 4,897	20464	Network Components: Adapter Cards, Bridges, Connectors, Expansion Modules/Ports, Firewall Devices, Hubs, Line Drivers, MSAUs, Routers, Switches, Transceivers, etc.
\$ 32,860	\$ 33,920	60038	Copy Machines, Bond, Plain Paper Type Including Parts and Accessories
\$ 402	\$ 412	20800	COMPUTER SOFTWARE FOR MICROCOMPUTERS, SYSTEMS, INCLUDING CLOUD-BASED (PREPROGRAMMED)

<b>Medical &amp; Laboratory Equipment</b>			
\$ 1,166	\$ 1,166	71000	Prosthetic Devices, Hearing Aids, Auditory Testing Equip, Electronic Reading Devices, Etc
\$ 6,890	\$ 6,890	84500	Testing Apparatus And Instruments (Not For Electrical Or Electronic Measurements)
\$ 6,890	\$ 7,208	93859	Instrument, Measuring, Observing and Testing Maintenance and Repair
\$ 297	\$ 297	47080	Wheelchairs (Including Mobile Treatment Chairs)
\$ 4,770	\$ 4,770	49058	Microscopes, All Types
\$ 657	\$ 673	04500	APPLIANCES AND EQUIPMENT, HOUSEHOLD TYPE
\$ 398	\$ 398	36500	FLOOR MAINTENANCE MACHINES, PARTS, AND ACCESSORIES
\$ 12,720	\$ 13,356	49300	LABORATORY EQUIPMENT, ACCESSORIES, AND SUPPLIES: BIOCHEMISTRY, CHEMISTRY, ENVIRONMENTAL SCIENCE, ETC.
\$ 117	\$ 122	31200	ENVIRONMENTAL PROTECTIVE EQUIPMENT, INSIDE AND OUTSIDE

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM EQUIPMENT

## PURPOSE

To provide summary and detail information for budgeting equipment (CLASS 030) expenditures.

## INFORMATION

As in other budget data entry, agencies will budget equipment expenses at the account code level (500XXX) within equipment expense class 030 using NH FIRST BARS module - Budget Request Module. Section 17, Appendix B, of this guide provides a listing of accounts available for use within class 030 to meet specific agency equipment needs.

Please contact the Division of Accounting Services for consultation as necessary regarding the best alignment of expense accounts and the underlying use of funds.

All equipment entries related to new positions will be made by the Budget Office via the information supplied on the Form 7D.

## BUDGET

- ◆ All prioritized needs equipment requests will require the use of “Change Packages” within the NH FIRST BARS software to allow for requests to appear in the budget report properly.
- ◆ An agency can run the new BI-based “Budget Expenditure Appropriations” report for reportType “EQUIPMENT” to get their expense class 030-Equipment figures.

BI | Home | User Profile | Globe

[My Dashboards](#)   [My Reports](#)

**Dashboards**

**NH FIRST**

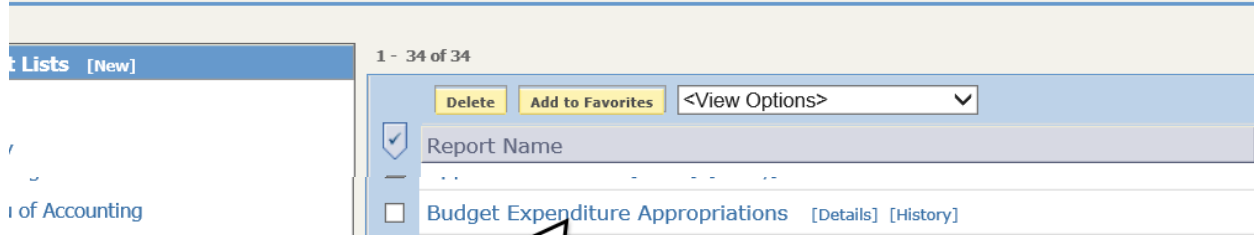
**NH FIRST BARS**   ^   ⚙

The original reports for the Agency Phase have been moved to 'Budget Request - Prior Agency Phase 2010' report list. Many changes to the system had been done during the previous Governor and Legislative Phases that necessitated new reports for the following budget requests.

- [Reports For Agency Phase](#)

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM EQUIPMENT

**Budget Request - Agency Phase** - Reports used during the Agency Phase of each Bi-Annual Budget Request process. Welcome, S



Click on Report Name which will bring up Report Parameters window

Click on name of report “Budget Expenditure Appropriations” to run

BI Budget Expenditure Appropriations Report – Parameters: Note what is required for parameters, provide values, and press OK button to run report.

Parameters Page – BI Budget Expenditure Report:

Enter prompt values.

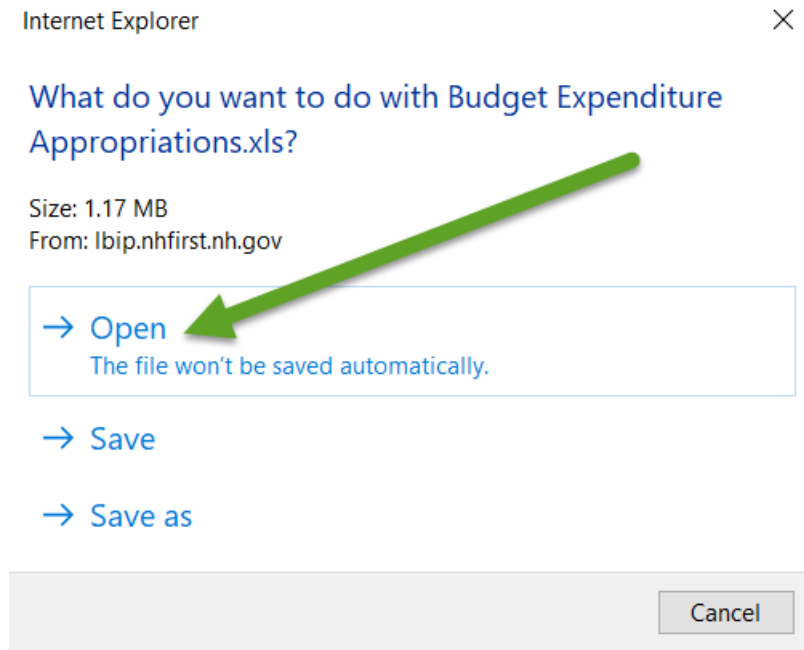
<p>Enter phase:</p> <p>Agency - Agency Columns and Column Headings</p> <p>Enter a Value:</p> <p>Agency</p>	<p>Use Default Budget Phase of Agency</p>	phase
<p>Enter Seven Character Budget Version (Ex: 2018B01, or 2020A02):</p> <p>2022B01</p>	<p>Use default version or another valid 7 character agency budget version</p>	version
<p>Select Report Type From DropDown:</p> <p>EQUIPMENT - Run for Expense Class "030-Equipment" Onl</p>	<p>Use dropdown: Select EQUIPMENT for reportType parameter</p>	reportType
<p>Enter Valid Five Digit Department (Ex: 00002, or 00077, or 00095):</p> <p>00014</p>	<p>Enter your 5 digit department</p>	department
<p>Enter Agency or 'all' for no limit (ex: 002, 023, 097):</p> <p>all</p> <p>Enter a Value:</p> <p>014</p>	<p>Use agency default of all or enter your 3 digit agency</p>	agency

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM EQUIPMENT

Parameters Page – BI Budget Expenditure Report - Continued:

Enter six digit Activity or 'all' for no limit (ex: 020010): <input style="width: 100%;" type="text" value="all"/>	activity
Enter a Value: <input style="width: 100%;" type="text" value="all"/>	
<div style="border: 1px solid black; border-radius: 15px; padding: 5px; display: inline-block;">             Use the default of all or enter a valid 6 digit activity           </div>	
Enter Eight Digit Acct-Unit or "All" for no Limit (Ex: 13700000, or 30540000): <input style="width: 100%;" type="text" value="all"/>	acctUnit
<div style="border: 1px solid black; border-radius: 15px; padding: 5px; display: inline-block;">             Use the default of all or enter a valid 8 digit accounting-unit           </div>	
Enter Three Character Expense Class (ex: 018, 046, 102) **Only When Report is ONE_CLASS <input style="width: 100%;" type="text" value="018"/>	class
<div style="border: 1px solid black; border-radius: 15px; padding: 5px; display: inline-block;">             Ignore Class parameter for EQUIPMENT report           </div>	

A decision window should soon pop up: click Open to view your report results.



BI Expenditure Appropriations Report – Equipment Excel Output; if you have multiple excel files/windows open, you might have to search for report, but it is in an existing excel window or a new/newly opened one.

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM EQUIPMENT

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF ADMINISTRATIVE SERVICES - BUDGET OFFICE  
EXPENDITURE APPROPRIATION DETAIL BY EXPENSE ACCOUNT WITHIN EXPENSE CLASS  
BUDGET VERSION: 2020B01 - REPORTING: Class 030-Equipment  
FOR SUPPORT OR HELP WITH THIS REPORT PLEASE CONTACT YOUR BUSINESS SUPERVISOR  
RUN DATE: 05/13/2020

Category	Dept	Agency	Activity	Fund	Acct	Unit	Class	Exp	Grp	Account	FY 2018 Actual Expense	FY 2019 Adjusted Auth	FY20 Efficiency Budget	FY20 Addl Prioritized Needs	FY20 Agency Request	FY21 Efficiency Budget	FY21 Addl Prioritized Needs	FY21 Agency Request
01-GENER	00014	014-ADM	ACC-140	010	13100000-	030-Er	2-Major	Or	500301-C		0	5,000	0	0	0	0	0	0
01-GENER	00014	014-ADM	ACC-140	010	13100000-	030-Er	2-Major	Or	500310-F		500	0	0	0	0	0	0	0
01-GENER	00014	014-ADM	ACC-140	010	13100000-	030-Er	2-Major	Or	599030-C		0	-5,000	0	0	0	0	0	0
01-GENER	00014	014-ADM	ACC-140	010	13300000-	030-Er	2-Major	Or	500301-C		467	0	0	0	0	0	0	0
01-GENER	00014	014-ADM	ACC-140	010	13300000-	030-Er	2-Major	Or	500310-F		2,704	0	0	0	0	0	0	0
01-GENER	00014	014-ADM	ACC-140	010	13300000-	030-Er	2-Major	Or	500311-E		859	0	0	0	0	0	0	0
01-GENER	00014	014-ADM	ACC-140	010	13300000-	030-Er	2-Major	Or	500331-E		670	0	1,700	0	1,700	1,700	0	1,700
01-GENER	00014	014-ADM	COM-14C	010	13070000-	030-Er	2-Major	Or	500301-C		0	250	250	0	250	250	0	250
01-GENER	00014	014-ADM	COM-14C	010	13500000-	030-Er	2-Major	Or	500301-C		0	5,250	2,500	0	2,500	500	0	500

After you have your report output, close your BI Report Parameter page window:

https://lbip.nhfirst.nh.gov:9443/?CMD=VIEW&REPORTID=2035&INSTANCEID=LATEST&Oute...  
 File Edit View Favorites Tools Help  
 NH First - PROD Sunspot  
 Enter prompt values.  
 Select Report Type From DropDown: EQUIPMENT - Run for Expense reportType  
 Enter Seven Character Budget Ver 2020A01 version  
 Enter Valid Five Digit Department (Ex: 00002, or 00077, or 00095): 00014 department

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM INTER-AGENCY TRANSFERS

## PURPOSE

To provide summary information for establishing the transfer of funds from one agency to another is known as an Inter-agency Transfer. For detailed step by step directions please refer to the NH FIRST BARS User Guide. All Inter-agency transfers must be in balance for the following classes:

Exp Class	Account*	Description	Rev Class	Account**
027	582703	Transfer to DoIT	00B	4827YY
028	582814	Transfer to General Services	00A	4828YY
049	5849XX	Transfer to Other Agencies	001	4849YY
064	586414	Retirement Pension & Health	00A	4864YY
085	5885XX	Federal Grants to Other Agency	00D	4885YY

\*Where XX equals the receiving Agency's Number

\*\*Where YY equals the sending Agency's Number

**Definition: An Inter-agency transfer is an action in which one agency provides any expressed service to another agency.** For example, rental service provided by the Department of Administrative Services to the Department of Safety is an inter-agency transfer. (See illustration on next page)

*It is important that all Inter-agency transfers reconcile. Ensure your agency coordinates with the receiving agency to record the correct revenue that matches the expense.*

Class 085 is an expense class to be used in conjunction with restricted revenue 00D. It should be used when one agency receives federal funds and is transferring those federal funds to another State agency. Agencies should no longer use class 049 or 072 for this purpose. If the agency who receives federal funds is paying another state agency for services using those federal funds or giving a grant to a state agency with those federal funds, use class 085. This will capture federal funds moving between State agencies. Only use class 085 for a grant if the agency is confident the grant will be given to another state agency. If unsure, budget the funds in class 072.

Note: Class 002 Trans from Dept Transportation and its associated expense class (400 series) is technically an Inter-agency transfer but does not follow the same logic as the classes above. A sample is provided below and more information is provided in the Restricted Revenue Section.

Exp Class	Account	Description	Rev Class	Account
407	500883	Trans to BTLA	002	406288
409	500886	Trans to Dept of Justice	002	406053
411	500888	Trans to DES Dam Bureau	002	406007

## TRANSFER PROTOCOL

The relationship of Inter-agency transfers is critical to ensure that the statewide budget remains in balance. The process described below utilizes a logical coding protocol to establish a one-to-one relationship in order to easily link the transfer to both the sending and receiving Agencies. The process



# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM INTER-AGENCY TRANSFERS

will facilitate the identification of Inter-agency transactions and the production system reports to identify and correct expense versus revenue imbalances.

It is important to note improper classification of inter-agency transactions has the potential to misstate revenues and expenditures in the State’s CAFR. If there are any questions regarding the propriety of classifying appropriations or estimated revenues as inter agency transfers *or not*:

Contact Sheri Rockburn [Sheri.Rockburn@das.nh.gov](mailto:Sheri.Rockburn@das.nh.gov) at the Division of Accounting Services.

### ILLUSTRATION

The following presents the coding of an Inter-agency transfer for building rent to be paid by the Department of Safety (Sending Agency #23) to the Department of Administrative Services (Receiving Agency #14).

Data Element	<u>Sending Expense Safety (023)</u>	<u>Receiving Revenue Admin Svc (014)</u>
Class	28	00A
Account	582814	482823
Transfer Identifier	58	48
Transfer Class	28	28
Send/Receive Target Agency	14	23

The sending Agency shall code Funds to be transferred to the receiving Agency using an Expense Account that describes the transfer. The Expense Account is designed to identify that the expense is an inter-agency transfer, the transfer class it is being paid, and the two digit receiving Agency code. For Example: Expense Account 582814 indicates an Inter-agency Transfer (58) paid from class 028 to Agency 14.

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM INTER-AGENCY TRANSFERS

Account No	18 Agency Efficiency Budget Pos	FY2019 Agency Efficiency Budget Pos	FY2018 Agency Efficiency Budget Req Tot
582814 - Class 028 Interagency 014 exp	0	0	0
<b>Total Transfers To General Services</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Funding</b>	<b>0</b>	<b>0</b>	<b>0</b>

The receiving Agency shall code the incoming Funds utilizing the transfer Revenue Account code containing a two-digit incoming transfer identifier, the transfer class paid from, and the two digit sending Agency code. The incoming transfer identifiers are made available when the agency chooses CLASS 69 Interagency Transfer – Revenue in NH FIRST BARS. (Note: Although it is called Class in NH FIRST BARS, the Revenue Group is 69 but the NH First Revenue Class is 001, 00A, 00B, or 00D)

Incoming Transfer Identifiers

For Example: Revenue Account 482823 indicates an Inter-agency Transfer (48) paid from class 028 is from Agency 23.

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM INTER-AGENCY TRANSFERS

## SPECIAL NOTES

- Agencies must communicate with each other. It is the responsibility of the receiving agency to communicate with the paying agency the dollar amounts to be budgeted in the paying agency's expenditure class. The paying agency in turn needs to confirm with the receiving agency that the expenditure has been budgeted.
- Payments made to agencies from other classes than **027, 028, 049, 064, and 085** are **Not** Inter-agency transfers. As detailed above, Inter-agency transfers are only for revenue classes **001, 00A, 00B, 00D** to be used with **only** expense classes **027, 028, 049, 064, and 085**. **These classes are to be used only to satisfy the Inter-agency transfers rule and shall not be used for any other purpose.**
- **All interagency expenditure transactions must be budgeted AND SUBSEQUENTLY PAID from an expenditure account beginning with 58. Conversely, all revenues received from another state agency (including federal funds) must be budgeted AND SUBSEQUENTLY RECORDED in a revenue account beginning with 48.**

Should you have any questions or if you are unsure a particular transaction is considered an Inter-agency-transfer, consult with Sheri Rockburn at the Division of Accounting Services.

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM  
INTRA-AGENCY TRANSFERS**

**INTRA-Agency TRANSFER**

**Transactions between Accounting Units within the same Agency.**

Transfers within the same agency shall use expense class code 029 and revenue class code 004. Funds budgeted in the accounting unit where the expense originates shall be budgeted in Class 029, expense account 500290. The receiving accounting unit shall be budgeted in Class 004, revenue account 408189.

**Intra-Agency Transfer**

Description	Sending Expense	Receiving Revenue
Class	029	004
Account	500290	408189

*It is important to reconcile your class 029 with your class 004 to ensure expenditures and revenues balance within your agency.*

As documented in the “Form F – Indirect Costs” section of this document, agency level indirect costs are being budgeted for at the program level in class 040 account 501587 “Indirect Costs – Internal to Agency”. The costs budgeted for agency level indirect costs are then going to be reflected as Intra Agency Revenue using class 00C account 401350 “Agency Indirect Cost Recoveries”.

*Accordingly, it is important to reconcile your class 040 account 501587 with your class 00C to ensure expenditures and revenues balance within your agency.*

**Intra-Agency Transfers for the Recovery of Agency Indirect Costs:**

Description	Indirect Costs Internal to Agency	Agency Indirect Cost Recoveries
Class	040	00C
Account	501587	401350

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM  
INTRA-AGENCY TRANSFERS**

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# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM UNRESTRICTED REVENUE

## PURPOSE

To provide estimates of unrestricted revenue for each major state fund.

## INFORMATION

**State Funds:** Agencies are required to budget those unrestricted revenues collected for each of the below state funds.

**000010 – General Fund**  
**000012 – Liquor Fund**  
**000013 – Sweepstakes Fund – Lottery**  
**000015 – Highway Fund**  
**000017 – Turnpike Fund**  
**000018 – Environmental State Revolving Fund**  
**000020 – Fish and Game Fund**  
**000040 – Education Fund**

**Revenue Sources:** Each different source of unrestricted revenue is assigned a unique revenue source identification number which is associated with one of the above state funds.

**Data Entry Location & Process:** Unrestricted revenue is entered into the budget system via the Unrestricted Revenue Sub-schedule which is selected from the main NH FIRST BARS Checklist menu.

### ***Data/Information Required:***

**FY 2020 Actuals** – will be populated by revenue source; however, it is the agency's responsibility to confirm the final amount populated in this column. The amounts reported should be based on the June 2020 Accrual Basis revenue report which represents the revenue reported through the end of the extended period 12 (includes Accounts Receivables recorded in FY 2020).

**FY 2021 Adjusted Authorized Budget** – amounts should represent the most current and up to date revenue estimates as determined by the Agency as of the date the Agency Phase budgets are submitted for FY 2022-2023.

**FY 2022-2023 Agency Request** – amounts should represent the agency's best estimates of revenues (by fund at the revenue source level) based on current State and Federal law. Agencies should understand and be prepared to explain changes in the FY 2022-2023 projections versus the prior year estimates and actual revenue explanations which may include changes in service levels, passage of Federal or State laws with future effective dates, etc.

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM  
UNRESTRICTED REVENUE**

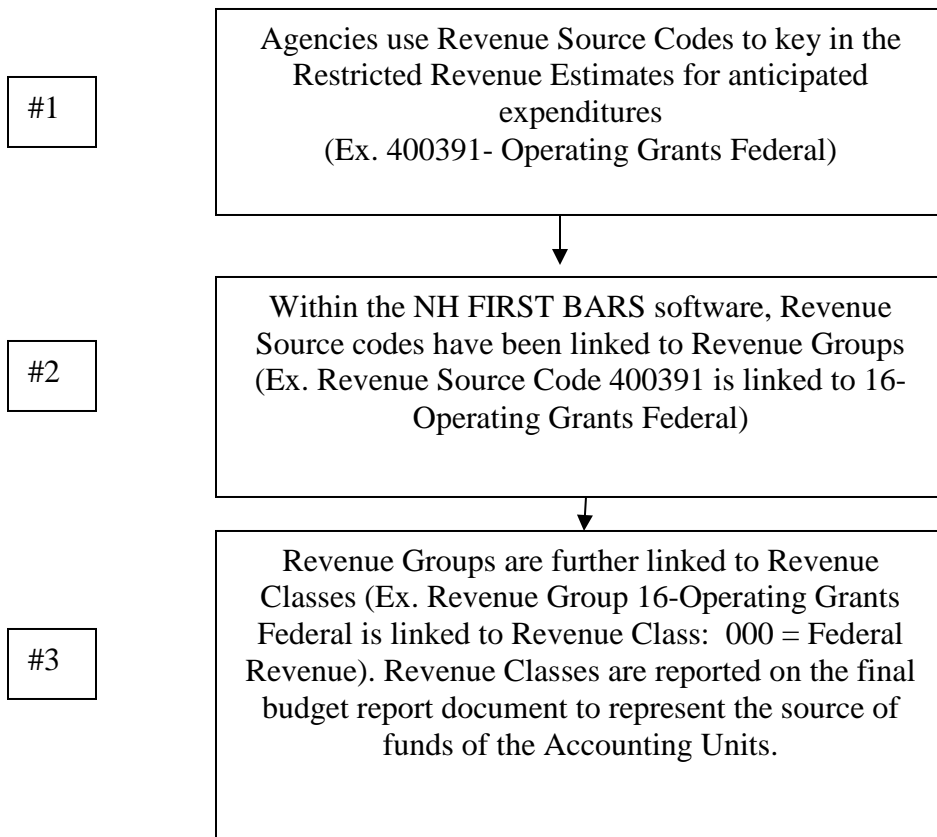
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# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM RESTRICTED REVENUE

## PURPOSE

To provide estimates of restricted revenue (specific purpose revenues) to fund qualified budgeted expenditures.

## INFORMATION



**#1 Revenue Source Codes:** In NH FIRST BARS, agencies use revenue source identification numbers (40XXXX) to code revenue that will support a budget request.

**#2 Revenue Groups:** NH FIRST BARS uses two digit “**Revenue Groups**” which map to a “**Revenue Class**” when budgeting funding for expenses in the budget system. Revenue Groups serve as the revenue identifier/group for funds in the NH FIRST BARS Budget System (12-Fees, 14-Fines, Penalties, 16-Operating Grants Federal, 18-Operating Grants Local, 20-Donations and Gifts, 22-Rents and leases, 30- Assessments, etc.); all revenue groups have a reciprocal Revenue Class (000-Federal, 001-Transfers from other agencies, 003-Revolving Funds, 005-Private & Local Funds, 006-009-Agency Income, etc.) they are grouped under to identify the type of revenue in that “Class”. Division of Accounting, Financial Reporting uses “Revenue Groups” for reporting funds in the statewide CAFR.



# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM RESTRICTED REVENUE

In NH FIRST BARS – agencies will key in their Restricted Revenue via pull down options

The screenshot shows the 'Budget Request Summary' for '40550000 NATIONAL FLOOD INSURANCE PRGM'. It features several dropdown menus: 'Acc Type' (Funding), 'Class' (16 Operating Grants Federal), and 'Acc Type (Exp)' (060 Benefits \*). Below these is a table with columns for 'Rev No', 'FY2014 Actual', 'FY2015 Actual', 'FY2016 Actual', and 'Adjus'. The table lists two revenue sources: '0 - 400391 Operating Grants Federal' and '0 - 400885 MMMS'. A callout box on the right points to the 'Class' dropdown, stating 'Identified as the CLASS but is the Group #'. Another callout box on the left points to the 'Rev No' dropdown, stating 'Rev Source & Class'.

**Revenue classes:** Restricted revenue classes are defined as follows:

- ◆ **000** – Federal Fund Revenue
- ◆ **001** – Transfers from Other Agencies (049)
- ◆ **002** – Transfers from Dept. of Transportation/Highway-Turnpike draws/funding from HW & Tpk. Fund for services provided, (407, 409, 411, 416) (EXCLUDES direct draws/funding from the HW & Tpk. Fund)
- ◆ **003** – Revolving Funds
- ◆ **004** – Intra-Agency Transfers (029-Transfers within an Agency)
- ◆ **005** – Private Local Funds
- ◆ **006-009** – Agency Income
- ◆ **00A** – Transfers to General Services (028), and Pensions, Retirement (064)
- ◆ **00B** – DoIT (027) Income
- ◆ **00C** – Agency Indirect Cost Recoveries
- ◆ **00D** – Federal Revenue received from another State Agency (085)

**Final Budget** – All restricted revenue entered during the budget process will be reflected in the Final Budget documents in each Accounting Unit as seen below.

ESTIMATED SOURCE OF FUNDS FOR FUEL ASSISTANCE	
001 Transfer from Other Agencies	41,098
007 Agency Income	4,605
FEDERAL FUNDS	28,367,527
<b>TOTAL SOURCE OF FUNDS</b>	<b>28,413,230</b>

**Revenue Transfers:** are defined as restricted revenue and budgeted within revenue class 001, 002, and 004. These amounts should be entered as stated in the “Transfers In/Out” section of the manual to ensure that the sending Agency has recorded the same amount of 001, 002, 004 Revenue as Expense (049, 4XX, 029) in their budget.

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM  
RESTRICTED REVENUE**

**BUDGET GUIDELINES**

***Agency Efficiency:*** Enter estimated revenue associated with the agency efficiency budget request. If a revenue source does not exist on the input screen dropdown, request the new revenue source through your Business Supervisor. Forms to request new revenue source codes can be found on Sunspot at: <http://sunspot.nh.gov/finance/budget.aspx>

***Agency Additional Prioritized Needs:*** Enter estimated revenues associated with the additional needs budget request. This revenue estimate should be based on your expenses budgeted under “agency additional prioritized needs”.

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM  
RESTRICTED REVENUE**

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**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM  
REVENUE GROUPS AND DESCRIPTIONS**

\* = Unrestricted Revenue Only

REV GROUP	UUU & RESTRICTED REVENUE GROUP NAME	DETAIL DESCRIPTION
*	<b>02</b>	<b>GENERAL PROPERTY TAXES</b>
	Revenue class	ETF Statewide property tax; Utility property taxes; Railroad taxes.
		UUU - UNRESTRICTED INCOME
<b>04</b>	<b>SPECIAL TAXES</b>	Meals & Rooms tax; Communications tax; Business Enterprise tax; Corporation tax; Real Estate transfer tax; Medicaid Enhancement
	Revenue class	UUU - UNRESTRICTED INCOME
		003 - REVOLVING FUNDS
		005 - PRIVATE LOCAL FUNDS
		009 - AGENCY INCOME
*	<b>06</b>	<b>POLL OR PERSONAL TAXES</b>
	Revenue class	Tobacco tax; Smokeless tobacco tax
		UUU - UNRESTRICTED INCOME
<b>08</b>	<b>BUSINESS LICENSE TAXES</b>	Fees paid for business license; Blue Sky (security brokers); mortgage bankers; Agriculture; small business practitioners; Liquor licenses; Beer tax and permits; gaming and racing tax. Gasoline road toll.
	Revenue class	UUU - UNRESTRICTED INCOME
		006 - AGENCY INCOME
		007 - AGENCY INCOME
		009 - AGENCY INCOME
<b>10</b>	<b>NON-BUSINESS LICENSE TAXES</b>	Insurance Agents; Notaries & JPs; Fish & Game license fees; MV operators
	Revenue class	UUU - UNRESTRICTED INCOME
		005 - PRIVATE LOCAL FUNDS
		006 - AGENCY INCOME
		007 - AGENCY INCOME
		008 - AGENCY INCOME
		009 - AGENCY INCOME
<b>12</b>	<b>FEES</b>	Agriculture, Certification fees, Corporate LLC, CDD fees, Professions fees, MV Inspections, Title certificates; Conservation plates; Employee health contribution
	Revenue class	UUU - UNRESTRICTED INCOME
		003 - REVOLVING FUNDS
		007 - AGENCY INCOME
		008 - AGENCY INCOME
		009 - AGENCY INCOME
<b>14</b>	<b>FINES, PENALTIES &amp; INTEREST</b>	Environmental Svcs. penalties; Securities fines; Administrative fines; MV fines
	Revenue class	UUU - UNRESTRICTED INCOME
		003 - REVOLVING FUNDS
		005 - PRIVATE LOCAL FUNDS
		006 - AGENCY INCOME
		007 - AGENCY INCOME
		008 - AGENCY INCOME
		009 - AGENCY INCOME
<b>16</b>	<b>OPERATING GRANTS FEDERAL</b>	Receipt of federal funds
	Revenue class	UUU - UNRESTRICTED INCOME
		000 - FEDERAL FUNDS
<b>17</b>	<b>CAPITAL GRANTS FEDERAL</b>	Airport and Public Transportation projects
	Revenue class	000 - FEDERAL FUNDS
<b>18</b>	<b>OPERATING GRANTS LOCAL</b>	Local funds; WIC supplemental food; Nursing Homes
	Revenue class	003 - REVOLVING FUNDS
		004 - AGENCY INCOME
		005 - PRIVATE LOCAL FUNDS
		006 - AGENCY INCOME
		007 - AGENCY INCOME
		008 - AGENCY INCOME
		009 - AGENCY INCOME
<b>19</b>	<b>CAPITAL GRANTS LOCAL</b>	Local match for highway projects
	Revenue class	005 - PRIVATE LOCAL FUNDS
		009 - AGENCY INCOME

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM  
REVENUE GROUPS AND DESCRIPTIONS**

\* = Unrestricted Revenue Only

REV GROUP	UUU & RESTRICTED REVENUE GROUP NAME	DETAIL DESCRIPTION
<b>20</b>	<b>DONATIONS AND GIFTS</b>	Endowments and Trust funds
	Revenue class	003 - REVOLVING FUNDS
		004 - AGENCY INCOME
		005 - PRIVATE LOCAL FUNDS
		006 - AGENCY INCOME
		007 - AGENCY INCOME
		008 - AGENCY INCOME
		009 - AGENCY INCOME
<b>22</b>	<b>RENTS AND LEASES</b>	Income from State owned buildings
	Revenue class	UUU - UNRESTRICTED INCOME
		001 - TRANSFERS FROM OTHER AGENCIES
		002 - TRS FROM DEPT OF TRANSPORTATION
		003 - REVOLVING FUNDS
		009 - AGENCY INCOME
<b>24</b>	<b>INTEREST (Program revenue)</b>	Int. on SRF loans; Trust funds; Airport & RR loans
	Revenue class	UUU - UNRESTRICTED INCOME
		003 - REVOLVING FUNDS
		005 - PRIVATE LOCAL FUNDS
		007 - AGENCY INCOME
		008 - AGENCY INCOME
*	<b>25</b>	<b>INTEREST &amp; MISC (Non -program)</b>
	Revenue class	Interest on Abandoned Property
		UUU - UNRESTRICTED INCOME
<b>26</b>	<b>SALE OF COMMODITIES</b>	Ski area income; concessions and vending machines; Timber sales; publications; Recycling fund; Liquor sales; Motor fuel sales
	Revenue class	UUU - UNRESTRICTED INCOME
		003 - REVOLVING FUNDS
		005 - PRIVATE LOCAL FUNDS
		006 - AGENCY INCOME
		007 - AGENCY INCOME
		008 - AGENCY INCOME
		009 - AGENCY INCOME
<b>28</b>	<b>SALE OF SERVICES</b>	Medicare part A revenues; Prison Industries income; 911 telephone surcharge; board at State Hospital; Medicaid Reimbursement
	Revenue class	UUU - UNRESTRICTED INCOME
		001 - TRANSFERS FROM OTHER AGENCIES
		003 - REVOLVING FUNDS
		005 - PRIVATE LOCAL FUNDS
		006 - AGENCY INCOME
		007 - AGENCY INCOME
		008 - AGENCY INCOME
		009 - AGENCY INCOME
<b>30</b>	<b>ASSESSMENTS</b>	Medicaid Quality assessments; Utility assessments; Banking assessments; Hampton parking meters; Turnpike toll receipts
	Revenue class	UUU - UNRESTRICTED INCOME
		003 - REVOLVING FUNDS
		005 - PRIVATE LOCAL FUNDS
		006 - AGENCY INCOME
		007 - AGENCY INCOME
		008 - AGENCY INCOME
		009 - AGENCY INCOME
<b>40</b>	<b>TRUST FUND INCOME</b>	Second Injury trust funds; LCHIP trust fund; Trust fund income
	Revenue class	003 - REVOLVING FUNDS
		009 - AGENCY INCOME
<b>42</b>	<b>SALE OF LAND, BLDG &amp; EQUIPMENT</b>	ROW property sales;
	Revenue class	UUU - UNRESTRICTED INCOME
		003 - REVOLVING FUNDS

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM  
REVENUE GROUPS AND DESCRIPTIONS**

\* = Unrestricted Revenue Only

REV GROUP	UUU & RESTRICTED REVENUE GROUP NAME	DETAIL DESCRIPTION
		009 - AGENCY INCOME
<b>44</b>	MISCELLANEOUS REVENUE	Miscellaneous Revenue
	Revenue class	UUU - UNRESTRICTED INCOME
		001 - TRANSFERS FROM OTHER AGENCY
		002 - TRS FROM DEPT OF TRANSPORTATION
		003 - REVOLVING FUNDS
		004 - INTRA AGENCY TRANSFERS
		005 - PRIVATE LOCAL FUNDS'
		006 - AGENCY INCOME
		007 - AGENCY INCOME
		008 - AGENCY INCOME
		009 - AGENCY INCOME
*	<b>45</b> TOBACCO SETTLEMENT	Proceeds from the Tobacco settlement; no other revenue.
	Revenue class	UUU - UNRESTRICTED INCOME
<b>48</b>	REPAYMENT DEBT SVC & LOANS	SRF Loan repayments
	Revenue class	003 - REVOLVING FUNDS
		008 - AGENCY INCOME
*	<b>54</b> REFUNDS OF EXPENSE	
	Revenue class	UUU - UNRESTRICTED INCOME
<b>62</b>	NH SAFETY AGENCY	Highway Safety agency income
	Revenue class	001 - TRANSFERS FROM OTHER AGENCY
		009 - AGENCY INCOME
<b>64</b>	EDUCATION DEPT	Transfers from Dept. of Education
	Revenue class	001 - TRANSFERS FROM OTHER AGENCY
<b>66</b>	HEALTH & WELFARE DEPT	
	Revenue class	001 - TRANSFERS FROM OTHER AGENCY
		003 - REVOLVING FUNDS
		005 - PRIVATE LOCAL FUNDS'
<b>68</b>	MISCELLANEOUS AGENCIES	Co. 60 Unemployment and Workers Comp; Dental premiums.
<b>69</b>	INTERAGENCY TRANSFERS - REV	Agency transfers to Co. 10; DoIT; Retiree Health; Classes 001 and 00A
	Revenue class	001 - TRANSFERS FROM OTHER AGENCY
		00A - SHARED SERV CNTR REVENUE
<b>70</b>	PUBLIC WORKS AND HIGHWAYS	Highway transfers to Co 10
		002 - TRS FROM DEPT TRANSPORTATION

STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM  
REVENUE GROUPS AND DESCRIPTIONS

\* = Unrestricted Revenue Only

REV  
GROUP

UUU & RESTRICTED  
REVENUE GROUP NAME

DETAIL DESCRIPTION

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# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM BUDGET REPORTS

## PURPOSE

The NH FIRST BARS software has many reports built in to assist agencies in the verification of data and for previewing of the final submitted budget.

## AVAILABILITY

The reports are available to agencies in the NH FIRST BARS via the PUBLICATIONS tab.



Under the CUSTOM drop-down menu: Agencies can individually run the reports that are in the Budget Book as well as other financial reports.

Select - CUSTOM

Report ID	Report Group	Report Name	Report Description
PosRpt	CUSTOM	Position Report Showing Active, Inactive & Unfunded	List of Each Active, Inactive and Unfunded Current Permanent Positions with Salary Projections for the Budgeted Biennium Sorted by Class and Position Number
DIProj	CUSTOM	7AX Detailed Projections with Specific Extra Pays Earned	Detailed List by Position of Hazard/Shift Pay, Longevity Pay, Salary, and Total Benefits for Current Permanent Active Classified and Unclassified Positions for the Budgeted Biennium Sorted by Class and Position Number
POSAGY	CUSTOM	7B New Permanent Positions	Detailed List of Expenses for each Request for a New Full-time Permanent Position by Maintenance and Change for the Budgeted Biennium Sorted by Position Type then Priority (Choose Funding Status Option)
PERMPOS	CUSTOM	7A Current Permanent Position Summary	Salary Expense Summary and Count of Current Permanent Classified & Unclassified, Active & Inactive Positions by Class with a Summary Total Benefit Expense for Both Current and Budgeted Biennium Sorted by Class



# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM BUDGET REPORTS

OTHOPEXP	CUSTOM	10X Other Operating Expenses	Detailed List of non-Salary & Benefit Expenses for Both Current and Budgeted Biennium Sorted by Class and Expense Account
RESREV	CUSTOM	11A Restricted Revenue	Detailed List of Restricted Revenue for Both Current and Budgeted Biennium Sorted by Class and Source Code
UnResRev	CUSTOM	11B Unrestricted Revenue Department Summary	Detailed List of Unrestricted Revenue for Both Current and Budgeted Biennium Sorted by Source Code (Click "Print Parameter Page" Box for Version ID)
WRKSHEET	CUSTOM	Budget Worksheet	Summary of Expense Classes and Revenues by Source Code for Both Current and Budgeted Biennium Listed by Maintenance and Change with a Count of Permanent Positions (Check box to Print Footnotes)
AccUnSum	CUSTOM	Accounting Unit Summary	Summary of Budget Requests by Accounting Unit Listing Class Level Totals for Both Current and Budgeted Biennium Listed by Maintenance and Change with a Count of Permanent Positions
ActSum	CUSTOM	Activity Summary	Summary of Budget Requests by Activity Listing Class Level Totals Summarized into Major Budget Components for Both Current and Budgeted Biennium Listed by Maintenance and Change with a Count of Permanent Positions
Deptsum	CUSTOM	Department Summary	Summary of Budget Requests by Department Listing Class Level Totals Summarized into Major Budget Components for Both Current and Budgeted Biennium Listed by Maintenance and Change with a Count of Permanent Positions
BudBill	CUSTOM	Budget Bill	Budget Request by Accounting Unit in Legislative Budget Bill Format
FORM1	CUSTOM	Form B - ACTIVITY LEVEL - GOALS AND PERFORMANCE MEASURES	Preview of Form B - Goals and Performance Measures; Use DEPT
FORM2	CUSTOM	Form A - AGENCY MISSION STATEMENTS	Preview of Form A - Agency Mission Statement; Use DEPT
FORM5	CUSTOM	Form C - ACTIVITY LEVEL - ANALYSIS OF EFFICIENCY BUDGET	Preview of Form C - Analysis of Efficiency Budget; Use DEPT
FORM6	CUSTOM	Form D - ACTIVITY LEVEL - PRIORITIZED SPECIAL AND PROBLEMATIC NEEDS	Preview of Form D - Prioritized Special and Problematic Needs; Use DEPT
FORM12	CUSTOM	Form E - NECESSARY STATUTE/RULES CHANGES	Preview of Form E - Necessary Statute/Rules Changes; Use DEPT
FORM13	CUSTOM	Form F - Indirect Costs	Preview of Form F - Indirect Costs; Use DEPT
ORGCHART	CUSTOM	Organizational Chart	Preview of Organization Chart; Use DEPT "Department Budget Book" for Actual Budget Submission

Under the BOOK drop-down menu: agencies can run reports contained in the Budget Book as a group by department.

Report ID	Report Group	Report Name	Report Description
DEPT	BOOK	Department Budget Book	Department Biennium Budget Request - All Forms

Under the STANDARD drop-down menu: agencies can run the SR06 Budget Validation Report. This report should be run often during the data entry phase by agencies to troubleshoot imbalances in data entry. The report itemizes all entries in the Budget Request Summary that contain an imbalance between the revenue and expenditure figures. For example, if an entry for Current Expenses has \$100 in funding but \$2000 in expenses; this will be so noted including the accounting unit where the error exists. Agencies cannot submit their budget until this report yields no errors.

Report ID	Report Group	Report Name	Report Description
EX1	STANDARD	Budget Detail Extract	Budget Detail Extract
EX2	STANDARD	Position Detail Extract	Position Detail Extract
SR05	STANDARD	Budget Request Summary - Reporting Level	Budget Request Summary - Reporting Level
SR06	STANDARD	Budget Validation	Budget Validation
SR07	STANDARD	Version Comparison	Version Comparison

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM BUDGET REPORTS

## OUTPUT FORMAT

Reports are available in the following output types:

- ◆ **HTML** should be used to see something quickly on the screen.
- ◆ **PDF** is the default format and should be used for printing or saving.
- ◆ **CSV** should be used for extracting into a spreadsheet for analysis.

**\*Note: Not all reports lend themselves to CSV output.**

## REPORT PRODUCTION

- ◆ Budget reports are **not** printed and distributed by the Dept. of Administrative Services but are run on-demand by agencies at their location.
- ◆ The report Budget Validation (SR06) should be run often by agencies during the data entry phase to determine any appropriation vs. funding out-of-balance keying errors.
- ◆ Run reports after making changes to the budget to validate all entries.
- ◆ Run reports periodically to check the progress of budget completion.

**A complete inventory of NH FIRST BARS Reports is provided on the following pages.**

**STATE OF NEW HAMPSHIRE**  
**BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM**  
**BUDGET REPORTS**

Report ID	NH First Report Name	Report Description
<b>BOOK Report</b>		
DEPT	Biennial Budget Request	Department Biennium Budget Reques – Deptsum, UnrResRev, ORGCHART, AcctSum, AccUnSum, POSAGY, FORM 1 = B, FORM 2 = A, FORM 5 = C , FORM 6 =D, FORM 12 = E, FORM 13 = F
<b>STANDARD Reports</b>		
EX1	Budget Detail Extract	Budget Detail Extract
EX2	Position Detail Extract	Position Detail Extract – Position detail by funding source for each budget year
SR05	Budget Request Summary	Detailed list of expense and revenue accounts by class with the ability to select columns of data.
SR06	Validation	Validates the requested appropriation has an equal amount of budgeted revenue per accounting unit – a pop up box indicating “No Data Found” means that the requested accounting unit(s) are in balance.
SR07	Version Compare	Compare two versions – the results of the first version minus the second version is printed in the third column.
<b>CUSTOM Reports</b>		
PosRpt	Position Report Showing Active, Inactive and Unfunded	List of Each Active, Inactive and Unfunded Current Permanent Positions with Salary Projections for the Budgeted Biennium Sorted by Class and Position Number.
DtProj	7AX Detailed Projections with Specific Extra Pays Earned	Detailed List by Position of Hazard/Shift Pay, Longevity Pay, Salary, and Total Benefits for Current Permanent Active Classified and Unclassified Positions for the Budgeted Biennium Sorted by Class and Position Number.
POSAGY	New Permanent Position Summary	Detailed List of Expenses for each Request for a New Full-time Permanent Position by Maintenance and Change for the Budgeted Biennium Sorted by Position Type then Priority (Choose Funding Status Option).
PERMPOS	7A Current Permanent Position Summary	Salary Expense Summary and Count of Current Permanent Classified & Unclassified, Active & Inactive Positions by Class with a Summary Total Benefit Expense for Both Current and Budgeted Biennium Sorted by Class.
OTHOPEXP	10X Other Operating Expenses	Detailed List of non-Salary & Benefit Expenses for Both Current and Budgeted Biennium Sorted by Class and Expense Account.
RESREV	11A Restricted Revenue	Detailed List of Restricted Revenue for Both Current and Budgeted Biennium Sorted by Class and Source Code.
UnResRev	Unrestricted Revenue Department Summary	Detailed List of Unrestricted Revenue for Both Current and Budgeted Biennium Sorted by Source Code (Click "Print Parameter Page" Box for Version ID).
WRKSHEET	Agency Budget Worksheet	Summary of Expense Classes and Revenues by Source Code for Both Current and Budgeted Biennium Listed by Maintenance and Change with a Count of Permanent Positions (Check box to Print Footnotes).

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM BUDGET REPORTS

AccUNSum	Accounting Unit Summary	Summary of Budget Requests by Accounting Unit Listing Class Level Totals Summarized into Major Budget Components for Both Current and Budgeted Biennium Listed by Maintenance and Change with a Count of Permanent Positions.
ActSum	Activity Summary	Summary of Budget Requests by Activity Listing Class Level Totals Summarized into Major Budget Components for Both Current and Budgeted Biennium Listed by Maintenance and Change with a Count of Permanent Positions.
Deptsum	Department Summary	Summary of Budget Requests by Department Listing Class Level Totals Summarized into Major Budget Components for Both Current and Budgeted Biennium Listed by Maintenance and Change with a Count of Permanent Positions.
BudBill	Budget Bill	Budget Request by Accounting Unit in Legislative Budget Bill Format.
FORM 2 = A	Agency Mission Statement	This form presents the mission statements for the agency and for each activity within that agency.
FORM 1 = B	Goals & Performance Measures	This form describes key goals for the activities within an agency with performance measures and expectation for performance for FY 2022-2023.
FORM 5 = C	Analysis of Efficiency Target	This form represents the analysis at the activity level of how the agency arrived at the efficiency request for FY 2022-2023.
FORM 6 =D	Analysis of Prioritized Special and Problematic Needs	This form identifies the outstanding needs at a priority level including risks or implications associated with not funding these needs.
FORM 12 = E	Necessary Statutes + Rule Changes	This form provides information relative to changes in statutes or rules needed in FY 2022-2023.
FORM 13 = F	Indirect Costs	Indirect Cost calculations
ORGCHART	Organizational Chart	Preview of Organization Chart; Use DEPT "Department Budget Book" for Actual Budget Submission.

For FY 2022-2023 there are two new NH FIRST BI Agency Phase Budget Reports:

Report Name	Report Description
<b>BI Budget Request – Agency Phase Reports</b>	
Funding Detail by Expense Class	Source-of-Funds detail data by expense-class for your acct-units, for Yr1/Yr2 of the budget
Position List With Costs	Position data with base costs (Salary, Health, Dental, Shift, NHRS, FICA, etc.), and step costs, by source-of-funds, for Yr1/Yr2 of the budget

The two new NH FIRST BI reports are run-on-demand: this is not like the BI reports, Statement of Appropriations (SOA), or your Detailed Transaction Register (DTR). You have to provide parameter values to get report results. <click on **report name** to run report>

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM BUDGET REPORTS

https://bip.nhfirst.nh.gov:9443/?CMD=GETLIST&LIST=Budget%20Request%20-%20Agency%20Phase&LISTOW - Internet Explorer ...

For the “Funding Detail by Expense Class” report, provide as many parameters as you can, that is, be as specific as you can. This will provide you your report results as quickly as possible, and cause NH FIRST BARS to use the least amount of resources. Note what each parameter value is, notice the example values for each parameter, and for the “Funding Detail by Expense Class” report, you should, at a minimum provide values for these parameters:

Phase: leave default of **Agency**

Version: typically **2022A03, 2022A04, or 2022B01**

Department: your five (5) digit Department#; for example - **00002, 00003, 00004, ..., 00095, 00096, 00097**

Agency: your three (3) digit Agency#; for example - **002, 003, 004, ..., 092, 093, 094, 095, 096, 097**

If you wanted all your Agency’s Activities, Acct-units, and Classes, you could leave these with their default parameter of “all”.

Your Report Parameter page pops up: Provide parameter values and click ‘OK’ button

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM BUDGET REPORTS

Enter phase: <input type="text" value="Agency - Agency Columns and Column Headings"/> Enter a Value: <input type="text" value="Agency"/>	phase <div style="border: 1px solid black; padding: 5px; display: inline-block;">                     Run for Agency, Governor's or Legislative                 </div>
Enter Seven Character Version (Ex: 2020A03): <input type="text" value="2022A03"/> Enter a Value: <input type="text" value="2022A03"/>	version
Enter Five Digit Department (Ex: 00002, 00095): <input type="text" value="00095"/> Enter a Value: <input type="text" value="00095"/>	dept
Enter Three Digit Agency or "all" for not limit (EX: 003, 090): <input type="text" value="all - Select ALL Agency Values"/> Enter a Value: <input type="text" value="all"/>	agency
Enter Six Digit Activity or "All" for no Limit (Ex: 020010, 953010): <input type="text" value="all - Select ALL Activity Values"/> Enter a Value: <input type="text" value="all"/>	activity
Enter Eight Digit Acct-Unit or "All" for no Limit (Ex: 08900000, 56770000, 10330000): <input type="text" value="all - Select ALL Accounting Unit Values"/> Enter a Value: <input type="text" value="all"/>	acctUnit
Enter Three Digit Expense Class or "All" for no Limit (010, 072, 405): <input type="text" value="all - Select ALL Expense Class Values"/> Enter a Value: <input type="text" value="all"/>	class

OK

Report Results are ready: Click on the Open option.

Internet Explorer



What do you want to do with Funding Detail by Expense Class.xls?

Size: 53.5 KB  
From: lbip.nhfirst.nh.gov

→ Open  
The file won't be saved automatically.

→ Save

→ Save as

Cancel

Sample "Funding Detail by Expense Class" report output

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM BUDGET REPORTS

FUNDING DETAIL BY EXPENSE CLASS - BUDGET VERSION: 2020B01 FOR SUPPORT OR HELP WITH THIS REPORT PLEASE CONTACT YOUR BUSINESS SUPERVISOR RUN DATE: 07/23/2020															
Category	Acct Unit	Exp Cls	Approp or Fndng	Rev Cls	Src of Fnds	Class F-Mix	FY18 Act	FY19 Adj	FY20 Agy Eff	FY20 Agy Pri Nds	FY20 Agy Req	FY21 Agy Eff	FY21 Agy Pri Nds	FY21 Agy Req	
01-GENER	10420000-	010-Pers	APPROPRIATION			010-Personal	55,100	54,719	53,745	0	53,745	54,045	0	54,045	
01-GENER	10420000-	010-Pers	FUNDIN	00S-State	000010-Ge	00S-G State	-48,427	54,719	53,745	0	53,745	54,045	0	54,045	
01-GENER	10420000-	011-Pers	APPROPRIATION			011-Personal	129,744	261,742	267,689	0	267,689	271,264	0	271,264	
01-GENER	10420000-	011-Pers	FUNDIN	00S-State	000010-Ge	00S-G State	0	261,742	267,689	0	267,689	271,264	0	271,264	
01-GENER	10420000-	018-Over	APPROPRIATION			018-Overtime	245	245	250	0	250	250	0	250	
01-GENER	10420000-	018-Over	FUNDIN	00S-State	000010-Ge	00S-G State	0	245	250	0	250	250	0	250	

The “Position List With Costs” report steps are the same:

- Hover over the report name in BI with your mouse, and click report name to run
- Parameter page pops up; note what is being prompted for, note examples, and provide values
  - This has many of the same parameters as the “Funding Detail by Expense Class”
  - The more parameter values you provide, the more specific your report, the faster you get results
  - Don’t run the report for your whole agency if you really just want one activity
  - Don’t run it for your whole department if you really want just one agency
  - Click OK button at bottom of parameter page to launch report and get results
- Click “Open” when your “What do you want to do with Position List With Costs.xls?” window pops up
- If you have multiple excel files/windows open, you might have to search for your report output, but it is in an existing excel window or a new/newly opened one

Sample Position List With Costs – Summary report:

POSITION LIST WITH COSTS AND SOURCE OF FUNDS - VERSION: 2020B01 FOR SUPPORT OR HELP WITH THIS REPORT PLEASE CONTACT YOUR BUSINESS SUPERVISOR RUN DATE: 7/23/2020																
Year	Job CD	Grad	Ste	Class	Incl	Y Act	Y / N	Fnd Y / N	New FTE	FTE	Shar e	Src of Fnds	Pct	Total Salary	Total Benefits	Total Costs
2020	205300-	8	7	10-PE	Y	ACTIVE	FUNDED	No	1.00	STATE	000010-G	1.00	1.00	34,171.50	17,658.11	51,829.61
2021	205300-	8	8	10-PE	Y	ACTIVE	FUNDED	No	1.00	STATE	000010-G	1.00	1.00	34,171.50	18,288.08	52,459.58
2020	159000-	16	5	10-PE	Y	ACTIVE	FUNDED	No	1.00	STATE	000010-G	1.00	1.00	41,320.50	26,980.57	68,301.07
2021	159000-	16	5	10-PE	Y	ACTIVE	FUNDED	No	1.00	STATE	000010-G	1.00	1.00	41,734.50	28,142.98	69,877.48

Sample Position List With Costs – Detail report:

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM BUDGET REPORTS

POSITION LIST WITH COSTS AND SOURCE OF FUNDS - VERSION: 2020B01  
FOR SUPPORT OR HELP WITH THIS REPORT PLEASE CONTACT YOUR BUSINESS SUPERVISOR  
RUN DATE: 7/23/2020

Year	Job CD	Gra de	St ep	Class	Incld Y/N	Act Y/N	Fnd Y/N	New FTE	FTE Shar e	Src e of Fnds	Pct	Salary	Health	Dent al	FICA	MEDI	NHR S	Life Ins	Shift	FICA No Max	ST Dis	Long vty UnCl	Long vty	Total
2020	158900-	14	4	10-PE	Y	ACTIVE	FUNDED	No	1.00	STATE 000010-Gener	1.00	36,771	8,948	514	2,280	533	4,387	17	0	0	0	0	0	53,449
2021	158900-	14	5	10-PE	Y	ACTIVE	FUNDED	No	1.00	STATE 000010-Gener	1.00	38,025	9,470	534	2,358	551	4,536	17	0	0	0	0	0	55,490
2020	159000-	16	4	10-PE	Y	ACTIVE	FUNDED	No	1.00	STATE 000010-Gener	1.00	39,764	10,436	514	2,465	577	4,744	17	0	0	0	0	0	58,517
2021	159000-	16	5	10-PE	Y	ACTIVE	FUNDED	No	1.00	STATE 000010-Gener	1.00	41,321	11,047	534	2,562	599	4,930	17	0	0	0	0	0	61,008

\*On both the Summary and Detail sample reports above, several columns have been omitted and other columns squeezed so the output fits and still can be easily read.

Close BI Report Parameter page window:

https://lbip.nhfirst.nh.gov:9443/?CMD=VIEW&REPORTID=2007&INSTANCEID=LATEST&OuterWrapper=true&Ne - Inter...

Enter Six (6) Digit Activity or 'all' for no Limit (Ex: 211010, 140010): activity

all - Select ALL Activity Values

Enter a Value:  
140010

Enter Eight (8) Digit Acct-Unit or 'all' for no Limit (Ex: 08930000, 13500000): AcctUnit

all

Enter a Value:  
all

Once you have your report output, close parameter window by clicking on X in upper right-hand corner



**STATE OF NEW HAMPSHIRE**  
**BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM**  
**FORM A – AGENCY MISSION STATEMENTS**

**PURPOSE**

To describe the Mission Statement for the Agency and for each Activity included under the Agency. Form A is completed at the AGENCY level.

**INFORMATION**

**Category/Department/Agency:** Automatically populated by the system.

**Agency and Activity Names and Abbreviations:** Identify the name of your AGENCY, and each ACTIVITY included within the Agency (per the budget structure, Appendix A of FY 2022-2023 budget documentation), along with an abbreviation used to refer to each. The abbreviations will be used on later forms to relate the goals and specific budget changes and requests back to the relevant mission statement(s).

**Agency and Activity Mission Statements:** Provide a Mission Statement for your Agency and each Activity included within the Agency. A Mission Statement is a concise description of the purpose and value of your organization. Mission Statements should be **SHORT – preferably just 1 sentence** – so that your staff can memorize and repeat your mission statement with ease.

An Effective Mission Statement:

- ✓ Focuses on satisfying customer needs
- ✓ Is based on your core competencies, superior internal strength or resource
- ✓ Motivates and inspires employee commitment
- ✓ Realistic
- ✓ Specific, **short**, focused
- ✓ Clear and easily understood
- ✓ Provides insight into why you do business

**Statutory Basis:** List all New Hampshire and Federal laws and regulations that pertain to the authority and responsibilities of each **ACTIVITY**. List **ONLY** the law number on Form A (statutory titles will be included on Form B).

**Formatting:** Please follow the formatting and spacing instructions on the *Form A-Instructions* form to ensure readers can easily distinguish the Mission Statement for each Activity.

**STATE OF NEW HAMPSHIRE  
2022-2023 BIENNIUM  
FORM A - AGENCY MISSION STATEMENTS  
INSTRUCTIONS**

**A AGENCY MISSION STATEMENTS**

	CODE	DESCRIPTION
CATEGORY		Auto populated by system
DEPARTMENT		Auto populated by system
AGENCY		Auto populated by system
ACTIVITY		Auto populated by system

[NOTE: This information can be cut-and-pasted into the narrative section within the budget system. Please insert 2 lines of space between each Mission Statement and use 1.15 spacing. The budget system will wrap the text into the 2 column format.]

**Agency Name (Agency Abbrev)** [NOTE: Use 12-pt Calibri Bold, Italics font for Agency and Activity names and abbreviation]

**Agency Abbrev - Agency Mission Statement** [NOTE: use 11pt Italics, Calibri font, only Bold agency or division abbreviation]

**Statutory Reference**, if applicable [NOTE: Use Bold 11 pt. Calibri font]

(include 2 lines between mission statements)

**1st Activity Name (Activity Abbrev)** [NOTE: Use 12-pt Calibri Bold, Italics font for Agency and Activity names and abbreviation]

**1st Activity Abbrev - 1st Activity Mission Statement** [NOTE: use 11pt Italics, Calibri font, only Bold agency or division abbreviation]

**Statutory Reference(s)**, if applicable, for 1st Activity [NOTE: Use Bold 11 pt. Calibri font]

(include 2 lines between mission statements)

repeat for each Activity within Agency

(cut & copy above & overwrite text to repeat formatting)

**STATE OF NEW HAMPSHIRE  
2022-2023 BIENNIUM  
FORM A - AGENCY MISSION STATEMENTS**

---

**A AGENCY MISSION STATEMENTS**

	<b>CODE</b>	<b>DESCRIPTION</b>
<b>CATEGORY</b>		
<b>DEPARTMENT</b>		
<b>AGENCY</b>		
<b>ACTIVITY</b>		

**STATE OF NEW HAMPSHIRE**  
**2022-2023 BIENNIUM**  
**FORM A - AGENCY MISSION STATEMENTS**  
**EXAMPLE**

**A AGENCY MISSION STATEMENTS**

	CODE	DESCRIPTION
CATEGORY	01	GENERAL GOVERNMENT
DEPARTMENT	00014	ADMINISTRATIVE SERVICES DEPT
AGENCY	014	ADMINISTRATIVE SERVICES DEPT
ACTIVITY	COM140010	COMMISSIONERS OFFICE

<p><b>Department of Administrative Services (DAS)</b></p> <p><i>DAS - To provide innovative leadership and quality statewide management services and support for efficient and cost-effective state government.</i></p> <p><b>RSA 21-I</b></p>	<p><i>transactions are recorded and reported clearly, accurately, and according to all relevant requirements.</i></p> <p><b>RSA 21-I:8</b></p>
<p><b>Commissioners Office (COM)</b></p> <p><i>COM - To manage the Department to surpass its goals and provide statewide support and guidance for efficient operations, effective policy development and sound financial management.</i></p> <p><b>RSA 21-I</b></p>	<p><b>Division of Personnel (DOP)</b></p> <p><i>DOP - To establish and promote best practices in human resources through training and operational efficiency making the State of New Hampshire an employer of choice</i></p> <p><b>RSA 21-I:42</b></p>
<p><b>Division of Accounting Services (BOA)</b></p> <p><i>BOA - To be approachable problem solvers in providing State Government with understandable and informative solutions to ensure the state's financial</i></p>	<p><b>Division of Plant &amp; Property (PPM)</b></p> <p><i>PPM - To provide and manage safe, accessible, and efficient facilities for state government and the public.</i></p> <p><b>RSA 21-I:11, I (c)</b></p>

STATE OF NEW HAMPSHIRE  
2022 - 2023 BIENNIUM  
FORM A - AGENCY MISSION STATEMENTS

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# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM FORM B– GOALS AND PERFORMANCE MEASURES

## PURPOSE

To describe each Activity, identify the key goals for the Activity, and, for each goal, define relevant performance measures and expectations for performance for FY 2022 and FY 2023 under your *Efficiency Budget* allocation. Complete a separate Form B for EACH ACTIVITY per the new budget structure (Appendix A of FY 2022-2023 budget documentation).

## INFORMATION

**Statutory Basis:** List all New Hampshire and Federal laws and regulations that pertain to the authority and responsibilities of each ACTIVITY. Include the *TITLE* of the statute along with the law number. The laws referenced should be the SAME as those identified on Form A.

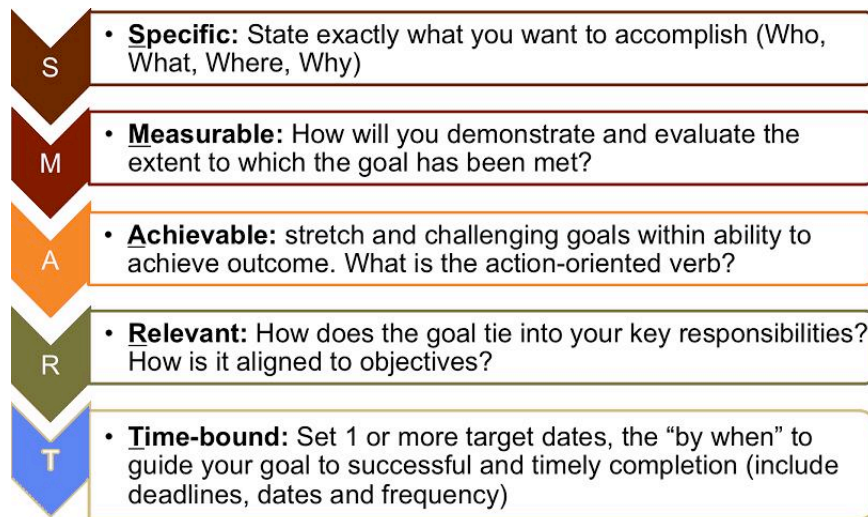
**Description:** Repeat the Activity Name and Mission Statement from Form A. Then *briefly* explain the purpose and nature of work conducted within the Activity. When helpful, identify the separate bureaus or programs included under the Activity (e.g., when there is varied types of work conducted within a single Activity) and their Accounting Unit (if you have more than one under your Activity). Be brief, but provide sufficient detail such that a reader who is unfamiliar with the Activity can understand the type and scale of work that is performed. Discuss important trends or changes that have or will affect your operations and/or your budget. The entire description for each Activity should be 400 words or less (about  $\frac{3}{4}$  of page total with white space, bullets, underlined bureau or program titles, and other formatting to make it easy for a reader to use).

**Goals:** Identify a short list of key GOALS for each ACTIVITY (aim for 10 or fewer goals for each Activity). You do not need a goal for each program or type of work that is performed under an Activity. The set of goals listed should capture the most important outcomes that the programs under the Activity hope to achieve.

Goals should be **1 sentence long**, high-level, motivational but still realistic, consistent with statutory requirements, and relate directly to the mission of the *Activity* and *Agency*. Goals should represent the end result of the day-to-day work that is performed under an *Activity*, not simply describe the work that is done. Try to draft goals that are **SMART**: **S**pecific, **M**easurable, **A**ttainable, **R**elevant, and **T**ime-bound.

The Goals described on Form B should be consistent with, if the not the same as, other “goals” put forward by your agency – perhaps in a strategic plan, balanced scorecard, set of performance objectives, or dashboard of performance metrics. There are resources at the end of this section to guide you if you need to establish, or reconsider, the high-level goals for your Activity.

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM FORM B– GOALS AND PERFORMANCE MEASURES



**Goal #:** Each Goal will be uniquely identified using the abbreviation for the ACTIVITY identified on Form A and a sequential # (e.g., FDM-1, FDM-2).

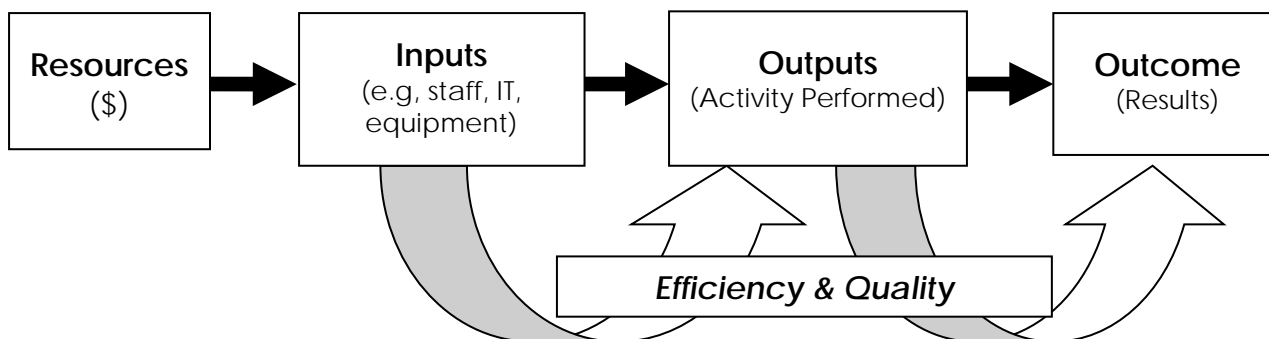
**Number of Staff FY 2022-2023:** List how many individuals you anticipate will be involved in carrying out business functions related to each GOAL for FY 2022-2023 under your Efficiency Budget allocation. Staff may be associated with more than one goal – as a result, the sum of all staff identified across all the goals listed for an Activity will likely be greater than the total number of positions associated with the Activity (as indicated on the organization chart).

**Performance Measures:** Form B asks for at least one output measure and one outcome measure for each goal. You may include additional measures if desired. Provide a clear description of the measure you will use to evaluate work performed related to a goal. Performance measures should be quantitative (e.g., \$, #, or %) or scalable (e.g., low-medium-high).

- An **OUTPUT MEASURE** indicates the quantity of work performed in support of a Goal (e.g., # of people served, # of transactions processed, # of permits issued, # inspections conducted, lane miles resurfaced, # of people trained, or square foot of space managed).
- An **OUTCOME MEASURE** indicates if the work performed is making a difference by measuring what has changed in the world as a result (e.g., # of accidents, student test scores, rate of habitat loss per acre developed, % of lane miles with surface quality rated good or higher, revenue received, % of costs recovered, % of successful foster home placements, energy use, pollutant emissions, child maltreatment rate).

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM FORM B– GOALS AND PERFORMANCE MEASURES

If you are unable to define or secure data for an Outcome Measure for your work, you may present a ***EFFICIENCY OR QUALITY MEASURE*** that indicates if the work performed is being done effectively and efficiently (e.g., cost per square foot, cost per successful foster home placements, % of permits issued without appeal, customer satisfaction, average cost per inmate, or % of planned resurfacing completed).



***Current Baseline:*** For each outcome measure (or, alternatively, your efficiency/quality measure), you will identify the current value, or ***Baseline***, reflecting the expected level of performance for FY 2021.

***Target:*** The ***TARGET*** is the value of the measure if you are able to *fully achieve your goal* (e.g., 100% completion, or an industry standard for good performance).

***FY 2022 and FY 2023 Goal:*** Present your performance goals for FY 2022 and FY 2023 in the final two columns of Form B. These performance goals should reflect what you expect to achieve given the level of funding put toward that GOAL under your Efficiency Budget allocation. Your performance goals for FY 2022 and FY 2023 may reflect an increase, decrease, or maintenance of status quo from your baseline.

### **Resources for Defining Goals and Performance Measures:**

*Investing in Results: Using Performance Data to Inform Budgeting.* 2014 National Association of Budget Officers:

<https://higherlogicdownload.s3.amazonaws.com/NASBO/0f09ced0-449d-4c11-b787-10505cd90bb9/UploadedImages/Reports/NASBO%20Investing%20in%20Results.pdf>

*Performance Measure Guide.* State of Washington, Office of Financial Management, 2009:

<http://www.ofm.wa.gov/budget/instructions/other/2009performancemeasureguide.pdf>



**STATE OF NEW HAMPSHIRE**  
**2022-2023 BIENNIUM**  
**FORM B - ACTIVITY LEVEL - GOALS AND PERFORMANCE MEASURES**  
**INSTRUCTIONS**

**B ACTIVITY LEVEL - GOALS AND PERFORMANCE MEASURES**

	CODE	DESCRIPTION
CATEGORY		Auto populated by system
DEPARTMENT		Auto populated by system
AGENCY		Auto populated by system
ACTIVITY		Auto populated by system

**STATUTORY BASIS:** Enter Federal and State Laws (#s and Titles) as noted on Form A

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**DESCRIPTION:** [NOTE: This information can be cut-and-pasted into the Narrative Section of the budget system.]

**Enter Activity NAME & MISSION STATEMENT as noted on FORM A (bold).**

If desired, Identify Program/Bureau/Work Area/Etc (with Accounting Unit): Follow with 2-3 sentence description

GOAL #	# STAFF FY22-23	GOALS	Performance Measure		Current Baseline	TARGET	FY2022 Goal	FY2023 Goal
			OUTPUT	OUTCOME				
Activity Abbrev-1 (use the same abbrev as on FORM A)	#	Enter 1st Goal for Activity here	Describe your output measure here	Describe your outcome measure here	# - where you are now	# - optimally where you want to be	# - where you hope to get with FY22 \$	# - where you hope to get with FY23 \$
Activity Abbrev-2 (use the same abbrev as on FORM A)	#	Enter 2nd Goal for Activity here	Describe your output measure here	Describe your outcome measure here	# - where you are now	# - optimally where you want to be	# - where you hope to get with FY22 \$	# - where you hope to get with FY23 \$
Activity Abbrev-3 (use the same abbrev as on FORM A)	#	Enter 3rd Goal for Activity here	Describe your output measure here	Describe your outcome measure here	# - where you are now	# - optimally where you want to be	# - where you hope to get with FY22 \$	# - where you hope to get with FY23 \$
Activity Abbrev-4 (use the same abbrev as on FORM A)	#	Enter 4th Goal for Activity here	Describe your output measure here	Describe your outcome measure here	# - where you are now	# - optimally where you want to be	# - where you hope to get with FY22 \$	# - where you hope to get with FY23 \$

**STATE OF NEW HAMPSHIRE  
2022-2023 BIENNIUM**

**FORM B - ACTIVITY LEVEL - GOALS AND PERFORMANCE MEASURES**

**B ACTIVITY LEVEL - GOALS AND PERFORMANCE MEASURES**

	<b>CODE</b>	<b>DESCRIPTION</b>
<b>CATEGORY</b>		
<b>DEPARTMENT</b>		
<b>AGENCY</b>		
<b>ACTIVITY</b>		

**STATUTORY BASIS:**

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**DESCRIPTION:**

GOAL #	# STAFF FY22-23	GOALS	Performance Measure		Current Baseline	TARGET	FY 2022 Goal	FY 2023 Goal
			OUTPUT	OUTCOME				

**STATE OF NEW HAMPSHIRE**  
**2022-2023 BIENNIUM**  
**FORM B - ACTIVITY LEVEL - GOALS AND PERFORMANCE MEASURES**  
**EXAMPLE**

**B ACTIVITY LEVEL - GOALS AND PERFORMANCE MEASURES**

	CODE	DESCRIPTION
CATEGORY	01	GENERAL GOVERNMENT
DEPARTMENT	00014	ADMINISTRATIVE SERVICES DEPT
AGENCY	014	ADMINISTRATIVE SERVICES DEPT
ACTIVITY	PPM141510	DIVISION OF PLANT & PROPERTY

<b>STATUTORY BASIS:</b>	RSA 21-l:11-12; RSA 21-l:14a
<b>DESCRIPTION:</b>	<p>PPM Mission: To Provide and Manage Safe, Accessible, and Efficient Facilities for State Government and the Public</p> <p>The Division of Plant and Property Management (PPM) manages and operates approximately 93 buildings totaling approximately 3.4 million square feet.</p> <p><u>Bureau of General Services (Acct Unit: 29500000)</u> - Maintains 29 state-owned buildings, representing 1.6 million square feet, not specifically associated with a state agency. Provides centralized mail services to 46 agencies.</p> <p><u>DES/DHHS Building - 27/29 Hazen Drive (Acct Unit: 20300000)</u> - Maintenance and operation of state-owned building with approximately 500,000 sq ft.</p> <p>Etc...</p>

GOAL #	# STAFF FY22-23	GOALS	Performance Measure		Current Baseline	TARGET	FY 2022 Goal	FY 2023 Goal
			OUTPUT	OUTCOME				
PPM-1	25 FT; 48 PT	Operate and maintain state-owned court buildings in a safe, efficient, and cost-effective manner.	Approx 580,000 sq ft in # buildings	Avg annual cost per square foot	\$7.06/ sq ft	\$8/sq ft (industry standard)	\$7.12/sq ft	\$7.15/sq ft
PPM-2	25FT; 48 PT	Lease and operate court buildings in a safe, efficient, and cost-effective manner.	Approx 300,000 sq ft in # buildings	Avg annual cost per square foot	\$15.64/ sq ft	\$18/sq ft (industry standard)	\$16.10/sq ft	\$16.15/sq ft
PPM-3	21FT; 23 PT	Operate and maintain state-owned Gov Hugh Gallen Office Park in a safe, efficient, and cost-effective manner.	Approx 1 million sq ft in # buildings	Avg annual cost per square foot	\$7.32/ sq ft	\$8/sq ft (industry standard)	\$8.62/sq ft	\$8.91/sq ft
PPM-4	25FT; 48 PT	Mothball and maintain state-owned buildings and property in Laconia in a safe, efficient, and cost-effective manner.	Approx 300,000 sq ft in 30 buildings; 6 1/2 miles road	Avg annual cost per square foot	\$0.98/ sq ft	\$0.80/sq ft (industry standard)	\$1.67/sq ft	\$1.64/sq ft

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM  
FORM C– ANALYSIS OF EFFICIENCY BUDGET**

**PURPOSE**

To document how the Agency arrived at the efficiency request for FY 2022 and FY 2023 for each individual Activity and Agency/Department in total. Emphasis should be on explaining changes to expenditure classes within accounting units of 5% (+-).

**INSTRUCTIONS**

1. Closely follow the instruction template font and capitalization protocol for ease of the review process by the public and decision makers.

**For each accounting unit in the activity that meets the criteria requiring detailed explanation, the following instructions apply:**

2. In the item column, enter the name of the first accounting unit, its accounting unit number, followed by the FY 2021 Adjusted Authorized Budget in the amount column. In the source of funds column, indicated each source of funding followed by the associated amounts. (Refer to the chart below for valid source of funds codes). The explanation column then needs to be completed per the instruction template; **Note font size with bold lettering.**
3. On the following lines, enter a description of each FY 2022 CHANGE in the item column. The amount of increase or decrease is entered in the amount column followed by the source of funding and related amounts in the source of funds column. A complete but brief explanation of each change should be provided in the explanation column. Explanations should reference sources used to formulate assumptions and arrive at the amounts provided.
4. Enter the total net change for the accounting unit in the amount column for FY 2022.
5. Repeat the process in steps 2-4 for FY 2023.

**\*\*Prepare Form C after all budget figures are finalized.**

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM  
FORM C– ANALYSIS OF EFFICIENCY BUDGET**

**SPECIAL NOTES**

- Changes to be explained in the efficiency budget are NOT for all expenditure classes. (Do not list salary and benefits, current expenses, etc.)
- Items should include changes such as those resulting from agency reorganization and initiatives that promise performance improvement.
- DO NOT include pay raises in explanation of efficiency budget.
- DO identify changes made to your agency’s operations to achieve your efficiency budget target.
- DO identify any significant change that “stands out” or that you would expect to be asked about.
- DO explain any change greater than 5% to any accounting unit or single class line.
- DO include any changes to positions (positions added/unfunded/moved).
- DO assume that statutory changes needed to attain your efficiency budget that are ADDITIONAL requirements or non-controversial “clean-up” of existing legislation will occur in preparing your efficiency budget.
- DO NOT account for proposed statutory changes that REDUCE existing statutory requirement in your efficiency budget (Form C) – include these items and the expected impact on your budget under Prioritized Special and Problematic Needs (Form D)

**Valid Source of Funds**

<b>E</b>	<b>Education Trust</b>	<b>F</b>	<b>Federal</b>
<b>G</b>	<b>General – Non-Matching</b>	<b>H</b>	<b>Highway</b>
<b>L</b>	<b>Liquor</b>	<b>M</b>	<b>General - Required Match</b>
<b>O</b>	<b>Other</b>	<b>S</b>	<b>Sweepstakes</b>
<b>T</b>	<b>Turnpike</b>		

**STATE OF NEW HAMPSHIRE**  
**2022-2023 BIENNIUM**  
**FORM C - ACTIVITY LEVEL - ANALYSIS OF EFFICIENCY BUDGET**  
**INSTRUCTIONS**

**C ACTIVITY LEVEL - ANALYSIS OF EFFICIENCY BUDGET**

Identify and explain any change of 5% (+/-) or more for any class line or for any accounting unit from 2021 adjusted authorized. Smaller scale budget adjustments should NOT be included here.

	CODE	DESCRIPTION
CATEGORY		Auto populated by system
DEPARTMENT		Auto populated by system
AGENCY		Auto populated by system
ACTIVITY		Auto populated by system

ITEM	AMOUNT	SOURCE OF FUNDS	EXPLANATION
***NAME OF PROGRAM/ BUREAU/ ETC (in ALL CAPS)-Acct Unit #####	\$#####	Enter % and type (G - general; F- federal; O- other)	<b>FY 2021 Adjusted Authorized Budget for Accounting Unit (bold)</b>
Item of change for FY 22	+/- \$#####	Enter % and type	Explain your item change, reference goal #; law RSA 9:4 (e,h,I,j,k,l,m); or other driver (e.g., statute, exec order), as applicable
Item of change for FY 22	+/- \$#####	Enter % and type	Explain your item change, reference goal #; law RSA 9:4 (e,h,I,j,k,l,m); or other driver (e.g., statute, exec order), as applicable
NET CHANGE-FY 22- Acct Unit: #####	+/- \$#####	(leave blank)	(leave blank)
Item of change for FY 23	+/- \$#####	Enter % and type	Explain your item change, reference goal #; law RSA 9:4 (e,h,I,j,k,l,m); or other driver (e.g., statute, exec order), as applicable
NET CHANGE -FY 23-Acct Unit #####	+/- \$#####	(leave blank)	(leave blank)
***NAME OF PROGRAM/ BUREAU/ ETC (in ALL CAPS ) - Acct Unit #####	\$#####	Enter % and type	<b>FY 2021 Adjusted Authorized Budget for Accounting Unit (bold)</b>
Item of change for FY 22	+/- \$#####	Enter % and type	Explain your item change, reference goal #; law RSA 9:4 (e,h,I,j,k,l,m); or other driver (e.g., statute, exec order), as applicable
Item of change for FY 22	+/- \$#####	Enter % and type	Explain your item change, reference goal #; law RSA 9:4 (e,h,I,j,k,l,m); or other driver (e.g., statute, exec order), as applicable
NET CHANGE-FY 22- Acct Unit: #####	+/- \$#####	(leave blank)	(leave blank)
Item of change for FY 23	+/- \$#####	Enter % and type	Explain your item change, reference goal #; law RSA 9:4 (e,h,I,j,k,l,m); or other driver (e.g., statute, exec order), as applicable
NET CHANGE -FY 23-Acct Unit #####	+/- \$#####	(leave blank)	(leave blank)

**STATE OF NEW HAMPSHIRE  
2022-2023 BIENNIUM**

**FORM C - ACTIVITY LEVEL - ANALYSIS OF EFFICIENCY BUDGET**

**C ACTIVITY LEVEL - ANALYSIS OF EFFICIENCY BUDGET**

	CODE	DESCRIPTION
CATEGORY		
DEPARTMENT		
AGENCY		
ACTIVITY		

ITEM	AMOUNT	SOURCE OF FUNDS	EXPLANATION

**STATE OF NEW HAMPSHIRE  
2022-2023 BIENNIUM**

**FORM C - ACTIVITY LEVEL - ANALYSIS OF EFFICIENCY BUDGET  
EXAMPLE**

**C ACTIVITY LEVEL - ANALYSIS OF EFFICIENCY BUDGET**

	CODE	DESCRIPTION
CATEGORY	01	GENERAL GOVERNMENT
DEPARTMENT	00014	ADMINISTRATIVE SERVICES DEPT
AGENCY	014	ADMINISTRATIVE SERVICES DEPT
ACTIVITY	PPM141510	DIVISION OF PLANT & PROPERTY

ITEM	AMOUNT	SOURCE OF FUNDS	EXPLANATION
***BUREAU OF COURT FACILITIES- Acct Unit 20450000	9,383,050	100% O	<b>FY 2021 Adjusted Authorized Budget for Accounting Unit:20450000</b>
Class 018 - Overtime	32,610	100% O	OT associated with introducing an "On-Call" process for nights and weekends
Class 050 - PT Payroll	-88,047	100% O	Reduced PT night cleaners – moving to more contract cleaners
NET CHANGE-FY 22-20450000	-55,437		
***DES/DHHS BUILDING - 27-29 HAZEN DRIVE-20300000	4,463,859	100% G	<b>FY 2021 Adjusted Authorized Budget for Accounting Unit: 2030000</b>
Full-time positions moved or unfunded	-250,000	100%G	1 position moved to another bureau for efficiency improvement (per RSA 9:4, IV (h)); 2 positions unfunded (vacant) to redirect \$ to deferred maintenance
Addn Deferred Maintenance Projects	215,000	100%G	Goal # PPM-7
NET CHANGE-FY 23-20300000	-35,000		
Full-time positions moved or unfunded	-250,000	100%G	1 position moved to another bureau for efficiency improvement (per RSA 9:4, IV (h)); 2 positions unfunded (vacant) to redirect \$ to deferred maintenance
Addn Deferred Maintenance Projects	210,000	100%G	Goal # PPM-7
NET CHANGE-FY 23-20300000	-40,000		



**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM  
FORM D – PRIORITIZED SPECIAL AND PROBLEMATIC  
NEEDS**

**PURPOSE**

This form is used to identify in **Priority** order the outstanding needs of the Agency and the risks or implications associated with not funding or supporting special or problematic needs. Such needs are expected to be few.

**INSTRUCTIONS**

Enter additional budget requests in priority order (list top priority first). For each priority, enter what you want to do and why. Reference the goal number from Form B, if applicable. Also, reference sections of the Efficiency Expenditure Request, RSA 9:4, IV c, f, h, i, j, k and/or other drivers such as statute, executive order, program changes, etc.

1. Priority Column: Begin with #1 representing top priority for **FY 2022**;
2. Amount Column: Amount associated with the priority;
3. Source of Funds Column; indicate each source of funding code followed by the associated amounts. (Reference the chart below for valid source of funds codes).

These items should sum to the total in the “Additional Prioritized Needs” Column.

**REPEAT Steps 1 through 3 for each FY 2023 Priority.**

**\*\*Prepare Form D after the budget figures are finalized.**

**SPECIAL NOTES**

- ◆ Explanations should indicate general reasons for needs as detailed on Form D instructions, as well as the specific classes affected.
- ◆ DO identify any significant change that “stands out” or that you would expect to be asked about.
- ◆ DO identify increases in costs associated with higher contract costs or other KNOWN increases.
- ◆ DO NOT include general increases in expected costs. (e.g., DO NOT factor in % CPI adjustment)
- ◆ DO account for proposed statutory changes that REDUCE existing statutory requirement. In your Efficiency Expenditure Request, include these items and the expected impact on your Form D.

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM  
FORM D – PRIORITIZED SPECIAL AND PROBLEMATIC  
NEEDS**

*Valid Source of Funds*

<b>E</b>	<b>Education Trust</b>	<b>F</b>	<b>Federal</b>
<b>G</b>	<b>General – Non-Matching</b>	<b>H</b>	<b>Highway</b>
<b>M</b>	<b>General – Required Match</b>	<b>O</b>	<b>Other</b>
<b>S</b>	<b>Sweepstakes</b>	<b>T</b>	<b>Turnpike</b>

**STATE OF NEW HAMPSHIRE  
2022-2023 BIENNIUM**

**FORM D - ACTIVITY LEVEL - PRIORITIZED SPECIAL AND PROBLEMATIC NEEDS  
INSTRUCTIONS**

**D ACTIVITY LEVEL - PRIORITIZED SPECIAL & PROBLEMATIC NEEDS**

(These are additional budget requests in priority order, list top priority first)

	CODE	DESCRIPTION
CATEGORY		Auto populated by system
DEPARTMENT		Auto populated by system
AGENCY		Auto populated by system
ACTIVITY		Auto populated by system

Prioritized Need	AMOUNT	SOURCE OF FUNDS	EXPLANATION
1	\$\$\$\$	Enter % and Source	<b>Identify Program/Bureau/Accounting Unit Name (and Acct Unit #####).</b> Enter what you want to do and why. Reference Goal # (from Form B), if applicable. Reference section of RSA 9:4, IV (e, f, h, i, j, k, l) and/or other driver (e.g., statute, executive order, etc.), if applicable.
2	\$\$\$\$	Enter % and Source	<b>Identify Program/Bureau/Accounting Unit Name (and Acct Unit #####).</b> Enter what you want to do and why. Reference Goal # (from Form B), if applicable. Reference section of RSA 9:4, IV (e, f, h, i, j, k, l) and/or other driver (e.g., statute, executive order, etc.), if applicable.
3	\$\$\$\$	Enter % and Source	<b>Identify Program/Bureau/Accounting Unit Name (and Acct Unit #####).</b> Enter what you want to do and why. Reference Goal # (from Form B), if applicable. Reference section of RSA 9:4, IV (e, f, h, i, j, k, l) and/or other driver (e.g., statute, executive order, etc.), if applicable.

**STATE OF NEW HAMPSHIRE  
2022-2023 BIENNIUM  
FORM D - ACTIVITY LEVEL - PRIORITIZED SPECIAL AND PROBLEMATIC NEEDS**

**D ACTIVITY LEVEL - PRIORITIZED  
SPECIAL AND PROBLEMATIC NEEDS**

	<b>CODE</b>	<b>DESCRIPTION</b>
<b>CATEGORY</b>		
<b>DEPARTMENT</b>		
<b>AGENCY</b>		
<b>ACTIVITY</b>		

Prioritized Need	AMOUNT	SOURCE OF FUNDS	EXPLANATION

**STATE OF NEW HAMPSHIRE**  
**2022-2023 BIENNIUM**  
**FORM D - ACTIVITY LEVEL - PRIORITIZED SPECIAL AND PROBLEMATIC NEEDS**  
**EXAMPLE**

**D ACTIVITY LEVEL - PRIORITIZED  
SPECIAL AND PROBLEMATIC NEEDS**

	CODE	DESCRIPTION
CATEGORY	01	GENERAL GOVERNMENT
DEPARTMENT	00014	ADMINISTRATIVE SERVICES DEPT
AGENCY	014	ADMINISTRATIVE SERVICES DEPT
ACTIVITY	PPM141510	DIVISION OF PLANT & PROPERTY

Prioritized Need	AMOUNT	SOURCE OF FUNDS	EXPLANATION
1	1,000,000	100%G	<b>General Services (Acct Unit: 29500000).</b> To reduce deferred maintenance with priority for those projects that reduce operating costs of buildings or for which continued deferral is expected to result in higher future repair costs. Goal #: PPM-7. RSA 9:4 IV(f)
2	200,000	100%G	<b>Property Administration (Acct Unit: 14400000).</b> Increase investment in energy efficiency to advance toward compliance with Executive Order #####. Goal #: PPM-6
3	100,000	100%G	<b>DES/DHHS Building - 27/29 Hazen Drive (Acct Unit: 20300000).</b> Fill vacant, unfunded position to work on energy efficiency improvements in building. Goal #: PPM-6. Executive Order #####.

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM  
FORM E – NECESSARY STATUTES/RULE CHANGES AND  
RSA 9:9 RESPONSES**

**PURPOSE**

To provide additional information which associates changes in statute or rules contemplated by initiatives within either the Efficiency Expenditure budget or the Prioritized Special and Problematic Needs request for the biennium.

**INSTRUCTIONS**

**The instructions template for FORM E includes seven separate components required to be addressed by each agency at the activity level, if applicable, as follows:**

- A. **Efficiency Budget Statute / Rule Changes:** List any statutory changes reflected within the efficiency budget (FORM C –Analysis of Efficiency Budget) to improve operations within the activity or on a department wide basis.
- B. **Additional Statute / Rule Changes:** List additional statutory changes requested that are not reflected within the efficiency budget (FORM C), within the activity, that correspond to items listed on **FORM D - Prioritized Special or Problematic Needs**, to improve operations either at the activity level or on a department wide basis.
- C. **Ten-Year Cost Projections:** Pursuant to **RSA 9:9-d** the following agencies: Department of Administrative Services, State Treasury, Department of Education, and NH Retirement System, shall provide 10-year cost projections in accordance with the specified services/programs. For more information, see the Budget Development Guide, Appendix F.
- D. **DHHS; Ten-Year Cost Projections:** Pursuant to **RSA 9:9-e** the Department of Health and Human Services shall also provide 10-year cost projections in conformity with the identified services/programs. For more information, see the Budget Development Guide, Appendix F.
- E. **Any Other Requests:** Any other statutory changes required to **current law** which would improve agency functionality and may include moving, changing, or discontinuing programs.
- F. **Other Footnote Requests:** List other footnote requests of the department for the biennium. If applicable, reference the Goal # associated with the footnote request.

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM  
FORM E – NECESSARY STATUTES/RULE CHANGES AND  
RSA 9:9 RESPONSES**

- G. **Current Transfer Authority:** Describe and provide the unique transfer authority afforded your agency, if applicable, within the FY 2022-2023 Operating Budget including reference to chapter law and or statute.

**FOOTNOTES**

Footnotes will **NOT** be copied over from the **FY2020-2021** enacted budget, until the Governor’s Phase (sometime after October 1<sup>st</sup>). Agencies should not enter any Organizational or Agency level Footnotes during the Agency Phase, because they will be overwritten when the FY2020-21 Footnotes are copied over. However, Agencies can discuss with their business supervisor about entering class level Footnotes, keeping in mind all footnotes will be suppressed (will not show) in the Agency Budget Books. Still, ensure all new footnotes are entered into Form E.

There are two types of footnotes; **Text and General:**

**Text Budget Footnotes:**

- ◆ Text footnotes are applicable to a particular fund, agency, activity or class.

**Text Footnote Example**

“In the event that funds appropriated are insufficient, the Governor is authorized to draw a warrant for such sums out of any money or funds not otherwise appropriated”.

**General Budget Footnotes:**

- ◆ General footnotes are applicable to a particular fund, agency, activity or class. These footnotes may have only a single letter on a specific line or be generally referenced at the end of the enacted budget bill.
- ◆ General footnotes of this type have their associated text located at the end of the enacted budget bill.
- ◆ The description for each “letter” is the same for all agencies.

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE-2022-2023 BIENNIUM  
FORM E – NECESSARY STATUTES/RULE CHANGES AND  
RSA 9:9 RESPONSES**

**General Footnote Example**

(\*G) – The funds in this appropriation shall not be transferred or expended for any other purpose and shall not lapse until June 30, 2023.

**SPECIAL NOTES**

- ◆ General footnotes can be found at the back of prior enacted budget bills.
- ◆ If you have concerns related to footnote entry, contact your Business Supervisor.



**STATE OF NEW HAMPSHIRE**  
**2022-2023 BIENNIUM**  
**FORM E - ACTIVITY LEVEL - Necessary Statutes/Rules Changes And**  
**RSA 9:9 Responses**  
**INSTRUCTIONS**

**E ACTIVITY LEVEL - Necessary Statutes/Rules Changes and RSA 9:9 Responses**

	CODE	DESCRIPTION
CATEGORY		Auto populated by system
DEPARTMENT		Auto populated by system
AGENCY		Auto populated by system

[NOTE: When entered into Budget System - you can cut-and-paste text from Word into Narrative area - it will wrap the text to 2 columns]

(A) Efficiency Budget Statute/Rule Changes: List the requested statutory changes INCLUDED WITHIN YOUR EFFICIENCY BUDGET (Form C) to improve operations within this ACTIVITY. Reference Goal # or other driver as applicable (e.g., RSA 9:4 VI: necessary changes that present barriers to the mission of the dept, barriers to the attainment of goals, and barriers to enabling delivery of improved quality of services). Items listed under (A) should include additional requirements or technical cleanup of existing law, but not the discontinuation of activities currently required by law (e.g., an agency reorganization for improved operations that requires statutory change, creating a new Director level position).

(B) Additional Statute/Rule Changes: List additional statutory changes requested that are NOT REFLECTED IN YOUR EFFICIENCY BUDGET within this ACTIVITY but correspond to items listed on Form D (Prioritized Special or Problematic Needs). Reference Goal # or other driver as applicable (e.g., RSA 9:4 VI: necessary changes that present barriers to the mission of the dept, barriers to the attainment of goals, and barriers to enabling delivery of improved quality of services). Items listed under (B) should include any changes needed to accomplish items listed on Form D, "Prioritized Special and Problematic Needs".

(C) Ten-Year Cost Projections: Pursuant to RSA 9:9-d, the identified agencies shall provide a ten-year cost projections in accordance with the requested services/programs.

(D) DHHS; Ten-Year Cost Projections: Pursuant to RSA 9:9-e, DHHS shall provide a ten-year cost projection in accordance with the specified services/programs.

(E) Any other Requests: Any other statutory changes required to current law which would improve agency functionality and may include moving, changing or discontinuing programs.

(F) Other Footnote Requests: List your other footnote requests; reference Goal #, if applicable. Enter none if applicable.

(G) Current Transfer Authority: Describe your current Transfer Authority under FY 18/19 Budget, including reference to chapter law and/or statute.

**STATE OF NEW HAMPSHIRE**

**2022-2023 BIENNIUM**

**FORM E - ACTIVITY LEVEL - NECESSARY STATUTE/RULE CHANGES AND RSA  
9:9 RESPONSES**

**E ACTIVITY LEVEL - NECESSARY  
STATUTE/RULE CHANGES AND RSA 9:9  
RESPONSES**

	<b>CODE</b>	<b>DESCRIPTION</b>
<b>CATEGORY</b>		
<b>DEPARTMENT</b>		
<b>AGENCY</b>		
<b>ACTIVITY</b>		

**STATE OF NEW HAMPSHIRE**  
**2022-2023 BIENNIUM**  
**FORM E - ACTIVITY LEVEL - NECESSARY STATUTE/RULE CHANGES AND RSA**  
**9:9 RESPONSES**  
**EXAMPLE**

**E ACTIVITY LEVEL - NECESSARY  
STATUTE/RULE CHANGES AND RSA 9:9  
RESPONSES**

	CODE	DESCRIPTION
CATEGORY		Auto populated by system
DEPARTMENT		Auto populated by system
AGENCY		Auto populated by system
ACTIVITY		Auto populated by system

(A) Efficiency Budget Statute/Rule Changes: None

(B) Other Statute/Rule Changes: Per RSA 9:4 VI: Modify RSA XX:X, XX(x), to eliminate the need for Fiscal Committee approval before undertaking renovation and/or energy efficiency improvement projects costing less than \$100k. Goal #: PPM-6 & PPM-7.

(C) Ten-Year Cost Projections: None

(D) DHHS; Ten-Year Cost Projections: None

(E) Other Request (s): None

(F) Footnote Request(s): None

(G) Current Transfer Authority: None

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM FORM F – INDIRECT COSTS

## PURPOSE

To verify the consistency and reasonableness of the amounts budgeted for indirect costs. Indirect costs budgeted by each agency should consist of Statewide Central Service Costs (SWCAP) and Agency Indirect costs.

Indirect costs are those costs incurred for a common or joint purpose benefitting more than one cost objective and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. After direct costs have been determined and assigned directly to programs or activities receiving outside funding from any source, indirect costs are those remaining to be allocated to benefitting cost objectives.

Indirect costs include (a) the indirect costs originating in each department or agency of the governmental unit and (b) the costs of central governmental services distributed through the State Wide Cost Allocation Plan (SWCAP).

## BACKGROUND INFORMATION

1. **Statewide Cost Allocation:** RSA 21-I:74 states that the Department of Administrative Services shall allocate statewide indirect costs in a manner consistent with the federally-approved statewide central services cost allocation plan and shall recover such costs from those agencies that benefit from central service support.
2. **Agency Indirect Cost Recovery:** RSA 21-I:75 states agencies receiving outside funding from any source shall prepare a plan to recover agency indirect costs, the portion of statewide central service costs allocated to the agency under the statewide central service cost allocation plan, and any computation of indirect costs under RSA 124:11.
3. **General Fund Reimbursement:** RSA 21-I:76 requires agencies to reimburse the general fund for all statewide central services and that portion of agency indirect costs attributable to recoveries of general fund expenditures.
4. Agencies shall complete Form F as a summary form for the Agency. Calculations shall demonstrate how costs are allocated to each accounting unit. A separate Form F for each accounting unit is NOT required.

## BUDGET GUIDANCE

- ◆ **The Statewide Cost Allocation Plan** will be provided to each Agency– this includes the FY 2021 authorized allocation and estimates for FY 2022-2023. Each agency shall determine the proportion of their statewide cost allocation to be budgeted using the following formula:
- ◆ Budgeted Agency Revenues (classes 000, 001, 002, 003, 005, 006 - 009, 00D, 00H, & 00T) + Any Other Budgeted Non-General Fund Appropriations = Appropriate Agency Funding Sources.

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM  
FORM F – INDIRECT COSTS**

- ◆ Appropriate Agency Funding Sources ÷ Total Budgeted Expenditures × Budgeted SWCAP allocation = amount to budget for reimbursement to the General Fund (class 40 account 500800 in your agency business office).

For example:

Let’s assume Agency X has budgeted \$10M in total expenditures for a given fiscal year and has a budgeted *SWCAP allocation of \$1,000,000*.

Let’s also assume Agency X is budgeted to receive \$1M in agency income, \$3M in federal funds, and the remaining \$6M to be funded by a 50/50 mix of general and highway funds.

Agency Funding Source	Amount
Agency Income	\$ 1,000,000
Federal Funds	\$ 3,000,000
Highway Funds	\$ 3,000,000
General Funds	\$ 3,000,000
Total Funding	\$10,000,000

$$\text{Agency Revenues} + \text{Highway Funds} + \text{Federal Funds} = \text{Appropriate Agency Funding Sources}$$

$$\$1,000,000 + \$3,000,000 + \$3,000,000 = \$7,000,000$$

$$\text{Appropriate Agency Funding Source} \div \text{Total Expenditures} \times \text{SWCAP Allocation} = \text{Budgeted SWCAP}$$

$$\$7,000,000 \div \$10,000,000 \times \$1,000,000 = \underline{\$700,000}$$

Using this example, Agency X would budget \$700,000 in their **agency administration accounting unit** in **Class 40** using account number (object) **500800 “Indirect Costs – SWCAP**.

**(NOTE: SWCAP costs are incorporated into agency level indirect cost calculations and will be recovered through the recuperation of agency level indirect costs).**

**Agency Indirect Cost Recovery:** Any program or activity administered by an agency receiving outside funding from any source must budget for the recovery of agency indirect costs in accordance with the methodology of their most recent Department of Administrative Services approved indirect cost recovery plan. Agency level indirect costs should be budgeted within the **program or activity’s accounting unit** in **Class 40** using account number (object) **501587 “Indirect Costs – Internal to Agency**.

Agency level indirect costs paid to 501587 will be reflected within the agency’s administration accounting unit (where SWCAP payments were budgeted) as intra-agency revenue account **Class 00C account number 401350 “Agency Indirect Cost Recoveries**. At the end of each fiscal year, amounts recorded as intra-agency revenue less the agency’s SWCAP payment will be reversed and lapsed into the general fund to proportionally recover those generally funded supports of programs or activities with outside funding sources.

# STATE OF NEW HAMPSHIRE

## BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM

### FORM F – INDIRECT COSTS

- ◆ **Federal Programs** – The indirect costs budgeted for federal programs in FY 2022-2023 should be based on the most current rate approved by the Federal government adjusted for the increases in the Statewide Cost Allocation costs and any other anticipated changes to the Agency’s internal indirect costs. We ask that Agencies budget a reasonable and sufficient indirect cost rate to ensure that funds are available to reimburse the funding source for these costs incurred for the benefit of the Federal program.
- ◆ The base to which the rate is applied for Federal programs must be derived in a manner consistent with the construction of the Federal rate approved.

#### **BUDGETING FOR HOW YOU ACCOUNT FOR CLASS 40 & 00C**

Proper budgeting and accounting in class 40 and the 00C begins with an indirect cost plan. Agencies shall apply their indirect cost rate appropriately to recover all agency indirect costs budgeted in class 40 at each bureau/ division.

For Example:

In FY 2019, the Department of Natural and Cultural Resources calculated a 12.25% indirect cost rate consisting of a modified direct cost base of salaries, wages and fringe benefits only. When their rate was approved, they were issued a State and Local government indirect cost negotiation agreement package. This agreement included an explanation of their rate; see below.

#### **Section I: Rate**

Type	Effective Period		Rate*	Locations	Applicable To
	From	To			
Fixed Carryforward	07/01/18	06/30/19	12.25%	All	All Programs

Note: Starting FY 2019, the base changed from total direct costs to total direct salaries.

**\*Base:** Total direct salaries and wages, excluding fringe benefits. The rate applies to all programs administered by the non-federal entity. To determine the amount of indirect costs to be billed under this agreement, direct salaries and wages should be summed and multiplied by the rate. All other program costs, including fringe benefits associated with direct salaries and wages, should be eliminated from the calculation.

**Treatment of fringe benefits:** Fringe benefits applicable to direct salaries and wages are treated as direct costs; fringe benefits applicable to indirect salaries and wages are treated as indirect costs.

This Federal cognizant agency explanation defines the direct costs, which are appropriate and approved for application of their FY 2019 rate.

Proper application of their rate to the direct cost base requires the DNCR to apply their rate to all expenditure classes falling under wages, salaries and fringe benefits. This is done by multiplying the total expenditure amount of those classes by the approved rate, (this derives the indirect cost recovery

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM FORM F – INDIRECT COSTS

for the expenditure amount), and then multiply that amount by the percentage of Non-General Funds to Total Expenditures.

For Example: the Division of Forests and Lands has class 10, 11, 18, 45 and 50 expenditures applicable to application of DNCR’s approved rate of 12.25%. The DNCR would need to multiply those the total of costs by the approved rate and then the IC recovery by the percentage of non-general funds to expenditures, in this case 67% to arrive at the class 40 amount due to the General Fund; see below:

Sum of Expenditures							
Bureau/Division Description	Class	Total	Rate	IC Recovery	% of Non GF to Total Exp.	Class 40 Due	
FORESTS AND LANDS	010	-\$2,604,943.49	12.25%	\$ (319,105.58)	67%	\$ (212,719.34)	
	011	-\$96,014.82	12.25%	\$ (11,761.82)	67%	\$ (7,840.56)	
	018	-\$210,845.60	12.25%	\$ (25,828.59)	67%	\$ (17,217.62)	
	045	-\$115,000.00	12.25%	\$ (14,087.50)	67%	\$ (9,390.88)	
	050	-\$351,024.07	12.25%	\$ (43,000.45)	67%	\$ (28,664.58)	
<b>FORESTS AND LANDS Total</b>		<b>-\$3,391,668.85</b>				<b>\$ (275,832.99)</b>	
<b>Grand Total</b>		<b>-\$3,391,668.85</b>					
<b>Total Expenditures</b>		<b>\$9,045,144.00</b>					
<b>Total Non GF (net of Intra and 00C)</b>		<b>\$6,029,594.00</b>					
		<b>67%</b>					

**Note:** Agency administrative offices should be proportionately funded with 00C to the same proportion the remainder of the agency’s non-general funding.

To guide agency indirect cost recovery, the DAS has developed a simplified recovery plan methodology which utilizes a modified direct cost base consisting of salaries, wages and in certain scenarios fringe benefits. This simplified method is designed from an agency submitted budget request in even numbered fiscal years and a legislatively enacted budget in odd years. Agencies and management utilizing this model have reported great success.

Any questions regarding this form and agency indirect cost recovery should be directed to Matt Johnson, [Matthew.Johnson@das.nh.gov](mailto:Matthew.Johnson@das.nh.gov).

**STATE OF NEW HAMPSHIRE**  
**2022-2023 BIENNIUM**  
**FORM F - ACTIVITY LEVEL - INDIRECT COST**  
**EXAMPLE**

**F ACTIVITY LEVEL - INDIRECT COST**

	<b>CODE</b>	<b>DESCRIPTION</b>
<b>CATEGORY</b>	<b>01</b>	<b>GENERAL GOVERNMENT</b>
<b>DEPARTMENT</b>	<b>00002</b>	<b>EXECUTIVE DEPT</b>
<b>AGENCY</b>	<b>002</b>	<b>EXECUTIVE DEPT</b>
<b>ACTIVITY</b>	<b>GCD020510</b>	<b>GOVS COMM ON DISABILITY</b>

<b>APPROPRIATION NUMBER</b>	<b>FY2022 INDIRECT COSTS</b>	<b>FY2023 INDIRECT COSTS</b>
10040000	\$2,060.00	\$2,122.00
10060000	\$2,000.00	\$2,000.00
<b>CALCULATIONS:</b>		



**STATE OF NEW HAMPSHIRE  
2022-2023 BIENNIUM  
FORM F - ACTIVITY LEVEL - INDIRECT COST**

**F ACTIVITY LEVEL - INDIRECT COST**

	CODE	DESCRIPTION
CATEGORY		
DEPARTMENT		
AGENCY		
ACTIVITY		

APPROPRIATION NUMBER	FY2022 INDIRECT COSTS	FY2023 INDIRECT COSTS
CALCULATIONS:		

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2020-2021 BIENNIUM ORGANIZATIONAL CHARTS

## PURPOSE

To provide Department and Activity level Organizational Charts that reflect the agency's FY 2021 position count and organization. A brief overview on Organizational Charts is being provided in the Budget Development Guide so agencies can begin creating their charts. These charts will be different than the normal Organizational Charts used for employee reporting purposes.

## INFORMATION

Position count must reflect only authorized unclassified, classified, full time, permanent positions in FY 2021.

- Do not include any Part-Time or Temporary positions (classes 50 or 59)
- Do not include any Non-Classified Employees

**Organizational Charts** are to be created in PowerPoint

- Templates are available on Sunspot at: <http://sunspot.nh.gov/finance/budget.aspx>

Instructions for the creation of **Organizational Charts** in PowerPoint are provided in Appendix I: Organizational Charts of the NH FIRST BARS User Manual and are also available on Sunspot at: <http://sunspot.nh.gov/finance/budget.aspx>

NHFIRST BARS utilizes two types of **Organizational Charts**

- Department
- Activity (within Department)

The Activity chart should reflect program areas/functions. Within the org chart, "Activity" can be any or all of:

- Agency
- Division
- Bureau/Functional Area/Program

Only activities/programs supported by positions should be reflected on **Organizational Charts**.

**Organizational Charts** may contain a maximum of three "levels" per chart

- Each level must tie back to levels (e.g., activities) in the Budget Development Guide Appendix A

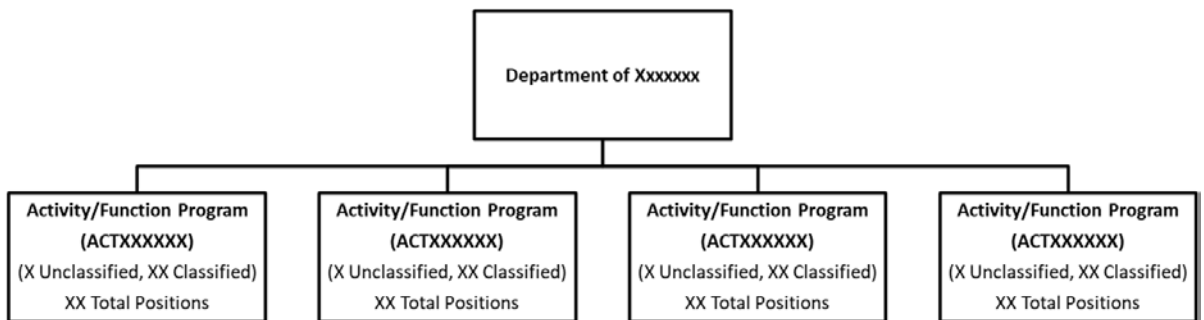
An example of an Organizational Chart template is below.

# STATE OF NEW HAMPSHIRE BUDGET DEVELOPMENT GUIDE 2020-2021 BIENNIUM ORGANIZATIONAL CHARTS

## DEPARTMENT ORGANIZATION CHART

**Department of XXXXXXXXXXXXX**  
**Department XX**

FY2021 Total Authorized Positions: XXX  
(XX Unclassified)  
(XXX Classified)



**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM  
APPENDIX A**

DESCRIPTION	CAT	DEPT	AGENCY	ACTIVITY	ACCT UNIT
<b>GENERAL GOVERNMENT</b>	01				
<b>LEGISLATIVE BRANCH</b>	01	00004			
<b>LEGISLATIVE BRANCH</b>	01	00004	004		
<b>SENATE</b>	01	00004	004	041010	
SENATE	01	00004	004	041010	1170
<b>HOUSE</b>	01	00004	004	042010	
HOUSE	01	00004	004	042010	1180
<b>GENERAL COURT JOINT EXPENSES</b>	01	00004	004	043010	
OPERATIONS	01	00004	004	043010	1160
JOINT EXPENSES	01	00004	004	043010	8677
VISITORS CENTER	01	00004	004	043010	1229
LEGISLATIVE ACCOUNTING	01	00004	004	043010	1166
GENERAL COURT INFORMATION SYS	01	00004	004	043010	4654
PROTECTIVE SERVICES	01	00004	004	043010	1164
HEALTH SERVICES	01	00004	004	043010	1165
<b>LEGISLATIVE SERVICES</b>	01	00004	004	044010	
OFFICE OF LEGISLATIVE SERVICES	01	00004	004	044010	1270
<b>LEGISLATIVE BUDGET ASSISTANT</b>	01	00004	004	045010	
BUDGET DIVISION	01	00004	004	045010	1221
AUDIT DIVISION	01	00004	004	045010	1222
<b>EXECUTIVE DEPT</b>	01	00002			
<b>EXECUTIVE DEPT</b>	01	00002	002		
<b>EXECUTIVE OFFICE</b>	01	00002	002	020010	
OFFICE OF THE GOVERNOR	01	00002	002	020010	1036
OFF SUBST USE DISRDS/BEHVL HLT	01	00002	002	020010	2411
<b>GOVS COMM ON DISABILITY</b>	01	00002	002	020510	
COMMISSION ON DISABILITY	01	00002	002	020510	1004
CLIENT ASSISTANCE PROGRAM	01	00002	002	020510	1006
TELECOMMUNICATIONS ASSISTANCE	01	00002	002	020510	1007
<b>OFFICE OF STRATEGIC INITIATIVES</b>	01	00002	002	024010	
ADMINISTRATION	01	00002	002	024010	6400
STATE ENERGY PROGRAMS	01	00002	002	024010	6510
LOW INCOME WEATHERIZATION	01	00002	002	024010	7706
FUEL ASSISTANCE	01	00002	002	024010	7705
NATIONAL FLOOD INSURANCE PRGM	01	00002	002	024010	4055
MUNICIPAL/REGIONAL ASSISTANCE	01	00002	002	024010	6570
CONSERVATION LAND STEWARDSHIP	01	00002	002	024010	4093
PETROLEUM VIOLATION ESCROW	01	00002	002	024010	1205
STATE PLANNING PROGRAMS	01	00002	002	024010	2071

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DESCRIPTION	CAT	DEPT	AGENCY	ACTIVITY	ACCT UNIT
<b>INFORMATION TECHNOLOGY DEPT</b>	01	00003			
<b>INFORMATION TECHNOLOGY DEPT</b>	01	00003	003		
<b><i>INFORMATION TECHNOLOGY DEPT OF</i></b>	01	00003	003	030010	
IT FOR JUDICIAL COUNCIL	01	00003	003	030010	7607
IT FOR MILITARY AFFRS & VET SV	01	00003	003	030010	7612
IT FOR ADMINISTRATIVE SERV	01	00003	003	030010	7614
IT FOR AGRICULTURE	01	00003	003	030010	7618
IT FOR JUSTICE	01	00003	003	030010	7620
IT FOR OFF PRO LICENS/CERT	01	00003	003	030010	7621
IT FOR BUSINESS & ECON AFF	01	00003	003	030010	7622
IT FOR SAFETY	01	00003	003	030010	7623
IT FOR INSURANCE	01	00003	003	030010	7624
IT FOR LABOR	01	00003	003	030010	7626
IT FOR EMPLOYMENT SECURITY	01	00003	003	030010	7627
IT FOR SECRETARY OF STATE	01	00003	003	030010	7632
IT FOR NATURAL & CULT RESOURCES DEPT	01	00003	003	030010	7635
IT FOR TREASURY	01	00003	003	030010	7638
IT FOR NH VETERANS HOME	01	00003	003	030010	7643
IT FOR ENVIRONMENTAL SERV	01	00003	003	030010	7644
IT FOR CORRECTIONS	01	00003	003	030010	7646
IT FOR EDUCATION	01	00003	003	030010	7656
IT FOR BANK COMMISSION	01	00003	003	030010	7672
IT FOR PUBLIC EMP LABOR RLTN B	01	00003	003	030010	7673
IT FOR FISH AND GAME COMM	01	00003	003	030010	7675
IT FOR HUMAN RIGHTS COMM	01	00003	003	030010	7676
IT FOR LIQUOR COMMISSION	01	00003	003	030010	7677
IT FOR PUBLIC UTILITIES COMM	01	00003	003	030010	7681
IT FOR NH LOTTERY COMMISSION	01	00003	003	030010	7683
IT FOR REVENUE ADMINISTRATION	01	00003	003	030010	7684
IT FOR POLICE STDS & TRAINING	01	00003	003	030010	7687
IT FOR TAX & LAND APPEALS, BOA	01	00003	003	030010	7689
IT FOR DHHS	01	00003	003	030010	7695
IT FOR TRANSPORTATION	01	00003	003	030010	7696
IT FOR DEV DISABILITIES COUNCI	01	00003	003	030010	7697
IT FOR EXECUTIVE BRANCH	01	00003	003	030010	7702
CENTRAL IT SERVICES & OPS	01	00003	003	030010	7703
IT SALARIES AND BENEFITS	01	00003	003	030010	7708
<b><i>DOIT TELECOMMUNICATIONS</i></b>	01	00003	003	030510	
STATEWIDE TELECOMMUNICATIONS	01	00003	003	030510	5213
<b>ADMINISTRATIVE SERVICES DEPT</b>	01	00014			

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APPENDIX A**

DESCRIPTION	CAT	DEPT	AGENCY	ACTIVITY	ACCT UNIT
<b>ADMINISTRATIVE SERVICES DEPT</b>	01	00014	014		
<b>COMMISSIONERS OFFICE</b>	01	00014	014	140010	
COMMISSIONER-ADMINISTRATION	01	00014	014	140010	1042
BUDGET OFFICE	01	00014	014	140010	1350
BUSINESS OFFICE	01	00014	014	140010	1360
OPS ANALYSIS AND PROJECT MGMT	01	00014	014	140010	4102
SPECIAL DISBURSEMENTS	01	00014	014	140010	1302
DEFERRED COMPENSATION	01	00014	014	140010	1307
OFFICE OF COST CONTAINMENT	01	00014	014	140010	8623
WORKERS COMPENSATION	01	00014	014	140010	8120
UNEMPLOYMENT COMPENSATION	01	00014	014	140010	6158
<b>DIVISION OF ACCOUNTING SVCS</b>	01	00014	014	140510	
FINANCIAL REPORTING	01	00014	014	140510	1330
BUREAU OF ACCOUNTING	01	00014	014	140510	1310
<b>DIVISION OF PERSONNEL</b>	01	00014	014	141010	
PERSONNEL ADMIN - SUPPORT	01	00014	014	141010	1044
BUR OF EMPLOYEE RELATIONS	01	00014	014	141010	1442
PERSONNEL BOARD OF APPEALS	01	00014	014	141010	1049
EMPLOYEE EDUC AND TRAINING	01	00014	014	141010	1104
<b>DIVISION OF PLANT &amp; PROPERTY</b>	01	00014	014	141510	
PLANT - PROPERTY ADMINISTRATN	01	00014	014	141510	1440
STATE ENERGY MANAGEMENT	01	00014	014	141510	1875
BUREAU OF COURT FACILITIES	01	00014	014	141510	2045
SHERIFF REIMBURSEMENTS	01	00014	014	141510	5914
FACILITIES - ASSETS MANAGEMENT	01	00014	014	141510	2042
LAKES REGION CAMPUS	01	00014	014	141510	5320
LACONIA COTTAGES (LRC)	01	00014	014	141510	5968
ANNA PHILBROOK CENTER	01	00014	014	141510	5966
GENERAL SERVICES MAINT & GRNDS	01	00014	014	141510	2950
HAZEN DR JUDICIAL BRANCH BLDGS	01	00014	014	141510	2144
STATE LIBRARY	01	00014	014	141510	2145
ARCHIVES & RECORD MGMT BLDG	01	00014	014	141510	2146
M&S BUILDING - DEPT OF REVENUE	01	00014	014	141510	2148
CENTRALIZED MAIL DISTRIBUTION	01	00014	014	141510	8050
HILLS AVE. WAREHOUSE	01	00014	014	141510	1410
DEPT. OF JUSTICE BUILDING	01	00014	014	141510	2098
DISCOVERY CENTER	01	00014	014	141510	2998
DES/HHS BLDG 27-29 HZN DR	01	00014	014	141510	2030
FISH & GAME BUILDING 11 HZN DR	01	00014	014	141510	2072
EMERGENCY OPERATIONS CENTER	01	00014	014	141510	2081
DEPT OF SAFETY / DMV FACILITY	01	00014	014	141510	2951

**STATE OF NEW HAMPSHIRE  
BUDGET DEVELOPMENT GUIDE 2022-2023 BIENNIUM  
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DESCRIPTION	CAT	DEPT	AGENCY	ACTIVITY	ACCT UNIT
DOT BUILDINGS	01	00014	014	141510	2952
19 PILLSBURY ST. (OLD LABOR BLG)	01	00014	014	141510	2085
LONDERGAN HALL	01	00014	014	141510	2095
JOHNSON HALL	01	00014	014	141510	2096
SPAULDING HALL	01	00014	014	141510	2097
64 SOUTH STREET	01	00014	014	141510	2093
WALKER BUILDING	01	00014	014	141510	2094
CLAREMONT NH (OLD MILL)	01	00014	014	141510	2167
WORKERS COMP (P&P)	01	00014	014	141510	8116
DAS MAINTENANCE FUND	01	00014	014	141510	7049
LAKESHORE REDEV (HB340 L 17)	01	00014	014	141510	3892
WORKERS COMPENSATION-COURTS	01	00014	014	141510	8121
WORKERS COMPENSATION-BFAM	01	00014	014	141510	8129
<b>BUILDING MAINT FUND - HWY FUND</b>	01	00014	014	141515	
DAS MAINT FND - HWY FNDS	01	00014	014	141515	1085
<b>DIV PROCUREMENT &amp; SUPPORT SVCS</b>	01	00014	014	141710	
PURCHASING ADMINISTRATION	01	00014	014	141710	5114
FIXED & MOBILE ASSETS	01	00014	014	141710	5118
CENTRALIZED FLEET POOL	01	00014	014	141710	5119
GRAPHIC SERVICES ADMINISTRATIO	01	00014	014	141710	5120
PHOTOCOPY OPERATIONS	01	00014	014	141710	5127
PRINT SHOP OPERATIONS	01	00014	014	141710	5128
SURPLUS FOOD	01	00014	014	141710	5129
TEMPORARY EMERGENCY FOOD ASSIS	01	00014	014	141710	5131
STATE ADMINISTRATIVE EXPENSE	01	00014	014	141710	5132
SURPLUS PROPERTY	01	00014	014	141710	5133
EMERGENCY SUPPORT FUNCTION -7	01	00014	014	141710	5134
WORKERS COMP (P&SS)	01	00014	014	141710	5135
<b>DIV PUBLIC WORKS DESIGN &amp; CONS</b>	01	00014	014	141910	
PUBLIC WORKS DESIGN & CONSTRC	01	00014	014	141910	5141
<b>FINANCIAL DATA MANAGEMENT</b>	01	00014	014	142010	
FINANCIAL DATA MGT	01	00014	014	142010	1370
WORKERS COMPENSATION	01	00014	014	142010	8119
<b>RISK AND BENEFIT MANAGEMENT</b>	01	00014	014	143510	
RISK MANAGEMENT UNIT	01	00014	014	143510	2901
RETIREEES HEALTH INSURANCE	01	00014	014	143510	2903
PROPERTY & CASUALTY INSURANCE	01	00014	014	143510	4105
<b>NH STATE COMM ON AGING</b>	01	00014	014	148510	
NH STATE COMM ON AGING	01	00014	014	148510	1086
<b>HOUSING APPEALS BOARD</b>	01	00014	014	149010	
HOUSING APPEALS BOARD	01	00014	014	149010	1102

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<b>OFFICE OF THE CHILD ADVOCATE</b>	01	00014	088		
<i>OFFICE OF THE CHILD ADVOCATE</i>	01	00014	088	880010	
OFFICE OF THE CHILD ADVOCATE	01	00014	088	880010	8026
<b>STATE DEPT</b>	01	00032			
<b>STATE DEPT</b>	01	00032	032		
<i>SECRETARY OF STATE</i>	01	00032	032	320010	
ADMINISTRATION	01	00032	032	320010	7889
RECOUNT ADMINISTRATIVE ACCOUNT	01	00032	032	320010	1062
NOTARY FEE ACCOUNT	01	00032	032	320010	1847
<i>ELECTIONS DIVISION</i>	01	00032	032	320510	
ADMINISTRATION	01	00032	032	320510	1061
HAVA STATE ELECTION FUND	01	00032	032	320510	1064
ADMINISTRATION	01	00032	032	320510	1081
<i>LEGISLATIVE SVCS DIVISION</i>	01	00032	032	321010	
LEGISLATIVE SVCS DIVISION	01	00032	032	321010	1068
<i>CORPORATE ADMINISTRATION</i>	01	00032	032	321510	
CORPORATE ADMINISTRATION	01	00032	032	321510	1065
<i>RECORDS MGMT ARCHIVES</i>	01	00032	032	322510	
RECORDS MGMT - ARCHIVES ADMIN	01	00032	032	322510	1610
<i>AUCTIONEERS BOARD</i>	01	00032	032	322010	
AUCTIONEERS BOARD	01	00032	032	322010	1069
<i>SECURITIES REGULATION</i>	01	00032	032	323010	
SECURITIES ADMIN - EXAMS - EDU	01	00032	032	323010	2410
<i>VITAL RECORDS</i>	01	00032	032	324010	
VITAL RECORDS BUREAU	01	00032	032	324010	5176
VITAL RECORDS IMPROVEMENT FUND	01	00032	032	324010	5153
<b>BOXING &amp; WRESTLING COMMISSION</b>	01	00032	030		
<i>BOXING - WRESTLING COMMISSION</i>	01	00032	030	302910	
BOXING & WRESTLING COMM	01	00032	030	302910	1071
<b>REVENUE ADMINISTRATION DEPT</b>	01	00084			
<b>REVENUE ADMINISTRATION DEPT</b>	01	00084	084		
<i>REVENUE ADMINISTRATION</i>	01	00084	084	840010	
ADMINISTRATION	01	00084	084	840010	7884
WORKERS COMPENSATION	01	00084	084	840010	7029
UNEMPLOYMENT COMPENSATION	01	00084	084	840010	6184
<i>REVENUE COLLECTIONS</i>	01	00084	084	840510	
TAXPAYER SERVICES	01	00084	084	840510	1080
AUDIT DIVISION	01	00084	084	840510	1301
COLLECTION DIVISION	01	00084	084	840510	1401



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DESCRIPTION	CAT	DEPT	AGENCY	ACTIVITY	ACCT UNIT
<b>PROP APPRAISAL/MUNICIPAL SVCS</b>	01	00084	084	841010	
MUNICIPAL & PROPERTY DIVISION	01	00084	084	841010	1116
FLOOD CONTROL	01	00084	084	841010	3718
LAND TAXES LOST	01	00084	084	841010	1120
<b>ADMIN ATTACHED BOARDS</b>	01	00084	084	842010	
CURRENT USE BOARD	01	00084	084	842010	1700
ASSESSING STANDARDS BOARD	01	00084	084	842010	1720
<b>REVENUE ADMINISTRATION</b>	01	00084	084	840040	
LOW-MOD INCOME HARDSHIP GRANT	01	00084	084	840040	1857
<b>TREASURY DEPT</b>	01	00038			
<b>TREASURY DEPT</b>	01	00038	038		
<b>TREASURY DEPARTMENT</b>	01	00038	038	380010	
TREASURY OPERATIONS	01	00038	038	380010	1050
DEBT SERVICE	01	00038	038	380010	2076
DEBT SERVICE - USNH	01	00038	038	380010	2109
DEBT SERVICE - SCHOOL BLDG AID	01	00038	038	380010	5972
GEN FUND DIST TO MUNICIPALITY	01	00038	038	380010	8023
CCSNH DEBT SERVICE FUND	01	00038	038	380010	8713
<b>ABANDONED PROPERTY</b>	01	00038	038	380510	
ABANDONED PROPERTY	01	00038	038	380510	8021
<b>UNIQUE PROGRAM</b>	01	00038	038	381010	
UNIQUE PROGRAM	01	00038	038	381010	1047
GOVERNOR'S SCHOLARSHIP FUND	01	00038	038	381010	1066
<b>TRUST FUNDS</b>	01	00038	038	381510	
BEN THOMPSON TRUST FUND	01	00038	038	381510	8024
<b>LCHIP</b>	01	00038	038	382010	
LCHIP	01	00038	038	382010	1390
<b>COMMUNITY DEV FINANCE AUTH</b>	01	00038	037		
<b>COMM DEVELOPMENT FINANCE AUTH</b>	01	00038	037	370010	
COMMUNITY DEVELOPMENT BLOCK GR	01	00038	037	370010	2169
<b>TAX AND LAND APPEALS BOARD</b>	01	00089			
<b>TAX AND LAND APPEALS BOARD</b>	01	00089	089		
<b>BOARD OF TAX - LAND APPEALS</b>	01	00089	089	890010	
BOARD OF TAX - LAND APPEALS	01	00089	089	890010	1241
<b>RETIREMENT SYSTEM</b>	01	00059			
<b>RETIREMENT SYSTEM</b>	01	00059	059		
<b>NH RETIREMENT SYSTEM</b>	01	00059	059	590010	
ADMINISTRATION	01	00059	059	590010	1051

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DESCRIPTION	CAT	DEPT	AGENCY	ACTIVITY	ACCT UNIT
WORKERS COMPENSATION	01	00059	059	590010	8502
UNEMPLOYMENT COMPENSATION	01	00059	059	590010	6167
<b>DEVELOPMENT DISABILITIES CNCL</b>	01	00097			
<b>DEVELOPMENT DISABILITIES CNCL</b>	01	00097	097		
<i>DEVELOP. DISABILITIES COUNCIL</i>	01	00097	097	970010	
COUNCIL EXPENDITURES	01	00097	097	970010	7135
<b>EXECUTIVE COUNCIL</b>	01	00005			
<b>EXECUTIVE COUNCIL</b>	01	00005	005		
<i>EXECUTIVE COUNCIL</i>	01	00005	005	052010	
EXECUTIVE COUNCIL	01	00005	005	052010	1001
<b>PROF LICENSURE &amp; CERT OFFICE</b>	01	00021			
<b>PROF LICENSURE &amp; CERT OFFICE</b>	01	00021	021		
<i>DIVISION OF ADMINISTRATION</i>	01	00021	021	211010	
ADMINISTRATION	01	00021	021	211010	2404
OCC LICENSE REVIEW AND REFORM	01	00021	021	211010	2425
<i>DIVISION OF TECHNICAL PROFESSIONS</i>	01	00021	021	212010	
TECHNICAL PROFESSIONS	01	00021	021	212010	2405
<i>DIVISION OF HEALTH PROFESSIONS</i>	01	00021	021	215010	
HEALTH PROFESSIONS	01	00021	021	215010	2406
PRESCRIPTION DRUG MONITORING	01	00021	021	215010	5203
<i>DIV OF LICENSING AND BD ADMIN</i>	01	00021	021	213010	
LICENSING AND BOARD ADMIN	01	00021	021	213010	3301
<i>DIVISION OF ENFORCEMENT</i>	01	00021	021	216010	
ENFORCEMENT	01	00021	021	216010	3302
<b>ADMIN OF JUSTICE AND PUBLIC PRTN</b>	02				
<b>JUDICIAL BRANCH</b>	02	00010			
<b>JUDICIAL BRANCH</b>	02	00010	010		
<i>SUPREME COURT</i>	02	00010	010	100010	
SUPREME & SUPERIOR COURTS	02	00010	010	100010	1880
MEDIATION AND ARBITRATION FUND	02	00010	010	100010	1995
CIRCUIT COURT	02	00010	010	100010	8670
JUDICIAL BRANCH INFO TECH FUND	02	00010	010	100010	1736
<i>WORKERS COMPENSATION</i>	02	00010	010	100510	
WORKERS COMPENSATION	02	00010	010	100510	8010
<i>COURT SECURITY</i>	02	00010	010	101010	
COURT SECURITY	02	00010	010	101010	2034

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DESCRIPTION	CAT	DEPT	AGENCY	ACTIVITY	ACCT UNIT
<b>JUDICIAL CONDUCT COMMITTEE</b>	02	00010	010	102010	
JUDICIAL CONDUCT COMMITTEE	02	00010	010	102010	2015
<b>GRANTS</b>	02	00010	010	102510	
COURT IMPROVEMENT PROJECT FY07	02	00010	010	102510	2722
<b>MILITARY AFFRS &amp; VET SVCS DEPT</b>	02	00012			
<b>MILITARY AFFRS &amp; VET SVCS DEPT</b>	02	00012	012		
<b>MILITARY AFFRS &amp; VET SVCS</b>	02	00012	012	120010	
ADMINISTRATION AND ARMORIES	02	00012	012	120010	2220
AIR GUARD MAINTENANCE 75/25	02	00012	012	120010	2233
ARMY GUARD MAINTENANCE 75/25	02	00012	012	120010	3003
ARMY GUARD INT. TRAIN. AREA	02	00012	012	120010	2235
AIR GUARD SECURITY	02	00012	012	120010	2237
ARMY GUARD FACILITIES 50/50	02	00012	012	120010	2240
ARMY GUARD ANTITERRORISM	02	00012	012	120010	2243
ARMY GUARD FACILITIES 100% FED	02	00012	012	120010	2245
ARMY GUARD DISTANCE LEARNING	02	00012	012	120010	2246
ARMY GUARD MAILROOM OPERATIONS	02	00012	012	120010	2247
ARMY GUARD ELECTRONIC SECURITY	02	00012	012	120010	2248
ARMORY RENTAL AND USAGE	02	00012	012	120010	2251
AIR GUARD ADMIN - UTILITIES	02	00012	012	120010	2252
BUREAU OF PUBLIC WORKS FEE	02	00012	012	120010	2255
AIR GUARD-FIRE DEPT	02	00012	012	120010	2256
ARMY GUARD ENVIRONMTL 100% FED	02	00012	012	120010	2262
ARMY GUARD SECURITY	02	00012	012	120010	2266
ARMY GUARD ENVIRONMENTAL 75/25	02	00012	012	120010	2269
CIVIL AIR PATROL	02	00012	012	120010	2272
COOPERTIVE AGREEMENT SUPPORT	02	00012	012	120010	2274
UNEMPLOYMENT COMPENSATION	02	00012	012	120010	6157
WORKERS COMPENSATION	02	00012	012	120010	8148
ARMY GUARD COMM AND INFO MGMT	02	00012	012	120010	3133
AIR GUARD ENVIRONMENTAL 75/25	02	00012	012	120010	3314
HS LEADERSHIP-CITIZENSHIP PGMS	02	00012	012	120010	3348
NHNG SCHOLARSHIP FUND	02	00012	012	120010	1231
STATE ACTIVE DUTY	02	00012	012	120010	3349
NH COUNTERDRUG PROGRAM	02	00012	012	120010	3350
<b>NH STATE VETERANS SERVICES</b>	02	00012	012	121010	
VETERANS CEMETERY OPERATIONS	02	00012	012	121010	2260
VETERANS SERVICES	02	00012	012	121010	1008
COMMUNITY BASED MILITARY PGMS	02	00012	012	121010	1015

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<b>AGRICULT, MARKETS &amp; FOOD DEPT</b>	02	00018			
<b>AGRICULT, MARKETS &amp; FOOD DEPT</b>	02	00018	018		
<b>OFFICE OF THE COMMISSIONER</b>	02	00018	018	180010	
OFFICE OF COMMISSIONER	02	00018	018	180010	2500
WORKERS COMPENSATION	02	00018	018	180010	8161
<b>DIV OF WEIGHTS &amp; MEASURES</b>	02	00018	018	180510	
DIV WEIGHTS - MEASURES	02	00018	018	180510	2133
<b>DIV OF REGULATORY SERVICES</b>	02	00018	018	181010	
FERTILIZER DEFICIENCY	02	00018	018	181010	2134
NATL ORGANIC CERT COST-SH HAND	02	00018	018	181010	2374
ORGAN PROCESS - HANDLERS CERT	02	00018	018	181010	2608
ORGANIC COST SHARE	02	00018	018	181010	2624
RISK MANAGEMENT TRAINING	02	00018	018	181010	2627
RISK MANAGEMENT TRAINING II	02	00018	018	181010	2628
COUNTRY OF ORIGIN LABELING	02	00018	018	181010	2632
FOOD SAFETY MODERN ACT-FSMA	02	00018	018	181010	3895
GAP	02	00018	018	181010	5987
DIV REGULATORY SERVICES	02	00018	018	181010	2600
<b>PRODUCT AND SCALE TESTING FUND</b>	02	00018	018	181510	
PRODUCT - SCALE TESTING FUND	02	00018	018	181510	2605
<b>DIV ANIMAL INDUSTRY</b>	02	00018	018	182010	
DIV ANIMAL INDUSTRY	02	00018	018	182010	2700
CEM FUND	02	00018	018	182010	2710
ANIMAL HEALTH MONITORING SYSTM	02	00018	018	182010	2744
HOMELAND SECURITY & EMER MGMN	02	00018	018	182010	7969
ANIMAL PROTECTION	02	00018	018	182010	3020
<b>ANIMAL POPULATION CONTROL</b>	02	00018	018	182510	
ANIMAL POPULATION CONTROL	02	00018	018	182510	2705
DOG LICENSE FEES	02	00018	018	182510	2863
<b>PESTICIDE REGULATION PROGRAMS</b>	02	00018	018	183010	
PESTICIDE CONTROL	02	00018	018	183010	2137
INTEGRATED PEST MANAGEMENT	02	00018	018	183010	2182
PESTICIDE TRAINING PROGRAM	02	00018	018	183010	2186
PESTICIDE MANAGEMENT	02	00018	018	183010	2140
<b>DIVISION OF PLANT INDUSTRY</b>	02	00018	018	183510	
DIVISION OF PLANT INDUSTRY	02	00018	018	183510	2135
APIARY INSPECTIONS	02	00018	018	183510	2147
INVASIVE INSECT SURVEY	02	00018	018	183510	5986
INVASIVE PLANT SURVEY	02	00018	018	183510	5985
<b>CAPS PROGRAM</b>	02	00018	018	184010	
CAPS PROGRAM	02	00018	018	184010	2143

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FOREST PESTS OUTREACH	02	00018	018	184010	6044
<b>SOIL CONSERVATION</b>	02	00018	018	184510	
SOIL CONSERVATION	02	00018	018	184510	2860
<b>AGRICULTURAL DEVELOPMENT</b>	02	00018	018	185010	
DIV AGRICULTURAL DEVELOPMENT	02	00018	018	185010	2810
SPEC CROP STATE GRANT I	02	00018	018	185010	2820
IT/RISK MANAGEMENT	02	00018	018	185010	2822
IT-RISK MGT/CROP INSURANCE	02	00018	018	185010	2824
BIG-E BUILDING ACCOUNT	02	00018	018	185010	2826
SPEC CROP STATE GRANT II	02	00018	018	185010	3346
SPEC CROP STATE GRANT III	02	00018	018	185010	7038
SPEC CROP STATE GRANT IV	02	00018	018	185010	8889
<b>AGRICULTURAL EDUCATION</b>	02	00018	018	185510	
AGRICULTURE IN THE CLASSROOM	02	00018	018	185510	7970
FFA	02	00018	018	185510	7971
<b>JUSTICE DEPT</b>	02	00020			
<b>JUSTICE DEPT</b>	02	00020	020		
<b>JUSTICE DEPARTMENT</b>	02	00020	020	200010	
ATTORNEY GENERAL	02	00020	020	200010	2601
WORKERS COMPENSATION	02	00020	020	200010	8141
ETHICS COMMITTEE	02	00020	020	200010	1134
<b>DIV OF PUBLIC PROTECTION</b>	02	00020	020	200510	
CRIMINAL JUSTICE	02	00020	020	200510	2610
CONSUMER PROTECTION	02	00020	020	200510	2611
FINANCIAL FRAUD UNIT	02	00020	020	200510	3310
ANTITRUST	02	00020	020	200510	2612
ENVIRONMENTAL	02	00020	020	200510	2613
MEDICAID FRAUD	02	00020	020	200510	2615
VICTIM WITNESS	02	00020	020	200510	2616
DEBT RECOVERY FUND	02	00020	020	200510	2630
COLD CASE UNIT	02	00020	020	200510	1874
DRUG TASK FORCE	02	00020	020	200510	2904
REGIONAL DRUG TASK FORCE	02	00020	020	200510	2905
<b>DIV OF LEGAL COUNSEL</b>	02	00020	020	201010	
CIVIL LAW	02	00020	020	201010	2620
CHARITABLE TRUST	02	00020	020	201010	2621
TRANSPORTATION	02	00020	020	201010	2623
<b>GRANTS MANAGEMENT</b>	02	00020	020	201510	
GRANTS ADMINISTRATION	02	00020	020	201510	1983
VICTIM SERVICES	02	00020	020	201510	2617

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DESCRIPTION	CAT	DEPT	AGENCY	ACTIVITY	ACCT UNIT
SEXUAL ASSLT REGIONAL TRAINING	02	00020	020	201510	2906
PRESCRIPTION DRUG MONITOR PGM	02	00020	020	201510	2907
SUDDEN INFANT DEATH PROGRAM	02	00020	020	201510	2908
NCHIP	02	00020	020	201510	3426
BYRNE JAG	02	00020	020	201510	4458
CHILDRENS JUSTICE ACT	02	00020	020	201510	4460
FORENSIC SCIENCE IMPROVEMT ACT	02	00020	020	201510	4467
PROJECT SAFE NEIGHBORHOOD	02	00020	020	201510	4469
RESIDENTL SUBSTANCE ABUSE TRMT	02	00020	020	201510	4475
STATISTICAL ANALYSIS CTR.	02	00020	020	201510	5013
VIOLENCE AGAINST WOMEN ACT	02	00020	020	201510	5017
VICTIM'S OF CRIME ACT	02	00020	020	201510	5021
TRAFFIC SAFETY RESOURCE PROSEC	02	00020	020	201510	5065
SEXUAL ASSAULT SUPPORT PROGRAM	02	00020	020	201510	5301
NATL VIOLENT DEATH RPTING SYS	02	00020	020	201510	5939
JOHN R. JUSTICE	02	00020	020	201510	5998
<b>MEDICAL EXAMINER OPERATIONS</b>	02	00020	020	202010	
CHIEF MEDICAL EXAMINER	02	00020	020	202010	1033
MEDICO-LEGAL INVESTIGATIVE FND	02	00020	020	202010	1037
<b>HUMAN RIGHTS COMMISSION</b>	02	00020	076		
<b>HUMAN RIGHTS COMMISSION</b>	02	00020	076	760010	
ENFORCEMENT	02	00020	076	760010	1041
<b>BANKING DEPT</b>	02	00072			
<b>BANKING DEPT</b>	02	00072	072		
<b>BANKING</b>	02	00072	072	720010	
BANKING	02	00072	072	720010	2046
<b>CONSUMER CREDIT DIVISION</b>	02	00072	072	720510	
CONSUMER CREDIT DIVISION	02	00072	072	720510	2043
<b>PUBLIC EMPLOYEE LABOR REL BRD</b>	02	00073			
<b>PUBLIC EMPLOYEE LABOR REL BRD</b>	02	00073	073		
<b>PUBLIC EMPL.LABOR RELATIONS BD</b>	02	00073	073	730010	
PUBLIC EMPLOYEES LABOR RELATN	02	00073	073	730010	2066
<b>INSURANCE DEPT</b>	02	00024			
<b>INSURANCE DEPT</b>	02	00024	024		
<b>INSURANCE</b>	02	00024	024	240010	
ADMINISTRATION	02	00024	024	240010	2520
FINANCIAL EXAMINATION DIVISION	02	00024	024	240010	2521
WORKERS COMPENSATION	02	00024	024	240010	8142

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UNEMPLOYMENT COMPENSATION	02	00024	024	240010	6159
<b>LABOR DEPT</b>	02	00026			
<b>LABOR DEPT</b>	02	00026	026		
<b>LABOR</b>	02	00026	026	260010	
DEPT OF LABOR ADM - SUPPORT	02	00026	026	260010	6000
<b>INSPECTION DIVISION</b>	02	00026	026	260510	
INSPECTION DIVISION	02	00026	026	260510	6100
<b>WORKERS COMPENSATION</b>	02	00026	026	261010	
WORKERS COMPENSATION	02	00026	026	261010	6200
<b>UNEMPLOYMENT COMPENSATION</b>	02	00026	026	263510	
UNEMPLOYMENT COMPENSATION	02	00026	026	263510	6160
<b>WORKERS COMPENSATION</b>	02	00026	026	264010	
WORKERS COMPENSATION	02	00026	026	264010	8143
<b>LIQUOR COMMISSION</b>	02	00077			
<b>LIQUOR COMMISSION</b>	02	00077	077		
<b>LIQUOR COMMISSION</b>	02	00077	077	770012	
OFFICE OF THE COMMISSIONERS	02	00077	077	770012	1010
<b>ENFORCEMENT</b>	02	00077	077	770512	
ENFORCEMENT, LICENSING & EDUCA	02	00077	077	770512	7878
DRUG TASK FORCE - DOJ	02	00077	077	770512	1728
LAST DRINK SURVEY - HWY SAFETY	02	00077	077	770512	1724
SYNAR - DHHS	02	00077	077	770512	1729
NABCA AWARD	02	00077	077	770512	1019
DRE-HWY SAFETY	02	00077	077	770512	2326
FDA-TOBACCO	02	00077	077	770512	8685
<b>FINANCIAL MANAGEMENT DIV</b>	02	00077	077	771012	
MANAGEMENT INFORMATION SYSTEMS	02	00077	077	771012	1022
FINANCIAL ADMINISTRATION	02	00077	077	771012	1023
HUMAN RESOURCES	02	00077	077	771012	1026
<b>MARKETING AND MERCHANDISING</b>	02	00077	077	771512	
MERCHANDISING-ADMINISTRATION	02	00077	077	771512	1024
STORE OPERATIONS	02	00077	077	771512	1030
MERCHANDISING-ADVERTISING	02	00077	077	771512	1031
WAREHOUSE - TRANSPORTATION	02	00077	077	771512	1040
<b>WORKERS COMPENSATION</b>	02	00077	077	772012	
WORKERS COMPENSATION	02	00077	077	772012	8595
<b>UNEMPLOYMENT COMPENSATION</b>	02	00077	077	772512	
UNEMPLOYMENT COMPENSATION	02	00077	077	772512	6155

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DESCRIPTION	CAT	DEPT	AGENCY	ACTIVITY	ACCT UNIT
<b>PUBLIC UTILITIES COMMISSION</b>	02	00081			
<b>PUBLIC UTILITIES COMMISSION</b>	02	00081	081		
<b>OFFICE OF THE COMMISSIONER</b>	02	00081	081	810010	
OFFICE OF THE COMMISSIONER	02	00081	081	810010	2812
<b>GAS PIPELINE SAFETY</b>	02	00081	081	810510	
GAS PIPELINE SAFETY	02	00081	081	810510	2830
<b>GREENHOUSE ENERGY EFFIC FUND</b>	02	00081	081	811010	
GREENHOUSE ENERGY EFFIC FUND	02	00081	081	811010	5453
<b>RENEWABLE ENERGY FUND</b>	02	00081	081	811510	
RENEWABLE ENERGY FUND 362-F:10	02	00081	081	811510	5454
<b>SITE EVALUATION COMMITTEE</b>	02	00081	081	813510	
SITE EVALUATION COMMITTEE	02	00081	081	813510	3074
<b>CONSUMER ADVOCATE</b>	02	00081	081	812010	
CONSUMER ADVOCATE	02	00081	081	812010	2816
<b>WORKERS COMPENSATION</b>	02	00081	081	812510	
WORKERS COMPENSATION	02	00081	081	812510	8596
<b>UNEMPLOYMENT COMPENSATION</b>	02	00081	081	813010	
UNEMPLOYMENT COMPENSATION	02	00081	081	813010	6183
<b>SAFETY DEPT</b>	02	00023			
<b>SAFETY DEPT</b>	02	00023	023		
<b>OFFICE OF COMMISSIONER</b>	02	00023	023	231010	
HOMELAND STATE AGENCY GRANTS	02	00023	023	231010	1118
SP INTELLIGENCE ANALYSTS	02	00023	023	231010	1123
NH MOTOR VEHICLE INDUSTRY BD	02	00023	023	231010	2395
BUREAU OF HEARINGS TRANSCRIBIN	02	00023	023	231010	3082
IGNITION INTERLOCK DEVICE	02	00023	023	231010	3313
HLS EXERCISE GRANTS	02	00023	023	231010	4192
HOMELAND SECURITY GRANT	02	00023	023	231010	4195
AERIAL LIFT SAFETY	02	00023	023	231010	5003
HEARINGS-HSA GRANTS	02	00023	023	231010	5125
HLS TRAINING GRANTS	02	00023	023	231010	5409
HLS EQUIPMENT GRANTS	02	00023	023	231010	5410
HLS NONPROFIT SECURITY GRANTS	02	00023	023	231010	7213
NHTSA GRANTS	02	00023	023	231010	7541
408 DATA PROGRAM	02	00023	023	231010	7542
410 ALCOHOL-IMPAIRED DR PREV	02	00023	023	231010	7543
SEC 2010 MOTORCYCLE SAFETY	02	00023	023	231010	7544
<b>DIVISION OF ADMINISTRATION</b>	02	00023	023	232010	
PETROLEUM POLLUTION	02	00023	023	232010	2318
INTERAGENCY SALE OF SUPPLIES	02	00023	023	232010	3092



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DESCRIPTION	CAT	DEPT	AGENCY	ACTIVITY	ACCT UNIT
SALES OF PUBLICATIONS	02	00023	023	232010	3096
INTERAGENCY GARAGE REPAIRS	02	00023	023	232010	3097
FUEL TAX EVASION GRANTS	02	00023	023	232010	4244
<b>DIVISION OF MOTOR VEHICLES</b>	02	00023	023	233010	
DRIVER - SAFETY EDUCATION	02	00023	023	233010	1110
ARBITRATION BOARD	02	00023	023	233010	2394
FATAL ACCIDENT REPORTING SYSTM	02	00023	023	233010	3765
MOTORCYCLE SAFETY GRANT	02	00023	023	233010	7449
DMV CRASH DATA	02	00023	023	233010	7467
MOTORCYCLE RIDER EDUC PROG	02	00023	023	233010	8200
PORT AUTHORITY COLLECTIONS	02	00023	023	233010	8225
<b>DIVISION OF STATE POLICE</b>	02	00023	023	234010	
SEX OFFENDER SUPPORT UNIT	02	00023	023	234010	1223
BORDER ENFORCEMENT PROGRAM	02	00023	023	234010	1237
PRELIMINARY BREATH TESTING DEVICE	02	00023	023	234010	1842
COLD CASE UNIT	02	00023	023	234010	1876
SUBSTANCE ABUSE FORENSIC LAB	02	00023	023	234010	2063
SUBSTANCE ABUSE ENFORCEMENT	02	00023	023	234010	2064
HWY SFTY EQUIP TRAINING GRANT	02	00023	023	234010	2211
NHSP JOIN THE NH CLIQUE	02	00023	023	234010	2369
PERMITS AND LICENSING	02	00023	023	234010	2913
SUB ABUSE ENFORCE-LOCAL GRANTS	02	00023	023	234010	3077
NEW ENTRANT CDL	02	00023	023	234010	3103
HIGH PRIORITY GRANT	02	00023	023	234010	3116
SEX OFFENDER REGISTRY GRANT	02	00023	023	234010	3117
BACKLOG REDUCTION PROGRAM	02	00023	023	234010	3127
COVERDELL NFSIA GRANT	02	00023	023	234010	3131
NH DOT & DOJ GRANTS	02	00023	023	234010	3345
SP AGENCY INC GRANTS	02	00023	023	234010	3894
OUTSIDE DETAILS	02	00023	023	234010	4008
STATE POLICE FORFEITURE ACCT	02	00023	023	234010	4013
FEDERAL FORFEITURE PROGRAM	02	00023	023	234010	4017
CRIMINAL RECORDS	02	00023	023	234010	4019
SEACOAST SECURITY UNIT	02	00023	023	234010	4176
NHH SECURITY	02	00023	023	234010	4215
DRUG ERADICATION	02	00023	023	234010	4343
DARE-DONATIONS	02	00023	023	234010	4690
WATERCRAFT SAFETY	02	00023	023	234010	5001
BOATER CERTIFICATION	02	00023	023	234010	5011
RECREATIONAL BOAT SAFETY GRANT	02	00023	023	234010	5046
NHSP DISTRACTED DRIVING PATROL	02	00023	023	234010	5070
DETECTIVE BUREAU	02	00023	023	234010	5412

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DESCRIPTION	CAT	DEPT	AGENCY	ACTIVITY	ACCT UNIT
OPERATION SAFE COMMUTE	02	00023	023	234010	7477
ENFORCEMENT PATROLS	02	00023	023	234010	7479
DWI PATROLS	02	00023	023	234010	7482
HSEM GRANTS	02	00023	023	234010	7498
NHSP LASER RADARS	02	00023	023	234010	8045
URINE & CODIS TESTING LAB	02	00023	023	234010	8239
<b>HOMELND SEC - EMER MGMT</b>	02	00023	023	236010	
HSEM AGENCY INCOME GRANTS	02	00023	023	236010	0859
DECLARED DISASTERS PA	02	00023	023	236010	1232
DIR OF HOMELND SEC - EMER MGMT	02	00023	023	236010	2730
EMERGENCY MGMT ADMIN	02	00023	023	236010	2740
RIM - C	02	00023	023	236010	2748
SEABROOK STATION	02	00023	023	236010	2760
VERMONT YANKEE	02	00023	023	236010	2770
HAZARD MITIGATION GRANT PROGRM	02	00023	023	236010	2920
PRE-DISASTER MITIGATION	02	00023	023	236010	4393
INFO ANALYSIS CTR & EMER MGT	02	00023	023	236010	7484
100% EMPG LOCAL MATCH	02	00023	023	236010	8092
100% EMPG-SS - VY MATCH	02	00023	023	236010	8192
BIOTERRORISM GRNT PUB HEALTH	02	00023	023	236010	8240
NH DISASTER RELIEF FUND	02	00023	023	236010	8884
HMEP GRANT	02	00023	023	236010	9004
<b>EMERGENCY COMMUNICATIONS</b>	02	00023	023	236510	
BUR OF EMERGENCY COMMUNICATION	02	00023	023	236510	1395
COMMUNICATIONS SECTION	02	00023	023	236510	4001
BTOP/BROADBAND COMMUNICATION	02	00023	023	236510	4966
POISON CONTROL	02	00023	023	236510	3323
ESC AGENCY INC GRANTS	02	00023	023	236510	3893
<b>FIRE STANDARDS - TRNG - EMS</b>	02	00023	023	237010	
FIRE STANDARDS & EMS ADMINISTR	02	00023	023	237010	4065
NAT'L FIRE ACDY & FED GRANTS	02	00023	023	237010	4457
FIRE STANDARDS INSTRUCTION	02	00023	023	237010	4652
FIRE STANDARDS&TRAINING GRANTS	02	00023	023	237010	3340
NFA REVOLVING	02	00023	023	237010	4689
<b>FIRE SAFETY</b>	02	00023	023	238010	
BUILDING CODE REVIEW BOARD	02	00023	023	238010	1365
MECHANICAL SAFETY	02	00023	023	238010	5006
MODULAR BUILDING PROGRAM	02	00023	023	238010	5007
FIRE SAFETY ADMINISTRATION	02	00023	023	238010	6631
<b>SPECIAL EXPENSES</b>	02	00023	023	239010	
WORKERS COMP - E911	02	00023	023	239010	8003
WORKERS COMP - WCS	02	00023	023	239010	8005

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DESCRIPTION	CAT	DEPT	AGENCY	ACTIVITY	ACCT UNIT
WORKERS COMP - GENERAL	02	00023	023	239010	8015
UNEMPLOYMENT - GENERAL	02	00023	023	239010	8588
UNEMPLOYMENT - FIRE/EMS	02	00023	023	239010	8590
UNEMPLOYMENT - WCS	02	00023	023	239010	8591
UNEMPLOYMENT - E911	02	00023	023	239010	8592
WORKERS COMP - FIRE/EMS	02	00023	023	239010	8013
<b>OFFICE OF COMMISSIONER</b>	02	00023	023	231015	
RETIREES HEALTH INSURANCE	02	00023	023	231015	2301
BUREAU OF HEARINGS	02	00023	023	231015	2304
OFFICE OF THE COMMISSIONER	02	00023	023	231015	2300
HIGHWAY SAFETY ADMINISTRATION	02	00023	023	231015	7546
BENCH WARRANTS-L91C366	02	00023	023	231015	8210
LEGAL UNIT	02	00023	023	231015	9002
<b>DIVISION OF ADMINISTRATION</b>	02	00023	023	232015	
FINANCIAL MGMT & PLANNING	02	00023	023	232015	2190
PROPERTY UPKEEP	02	00023	023	232015	2191
HUMAN RESOURCES MGMT	02	00023	023	232015	2192
GRANTS MANAGEMENT	02	00023	023	232015	2193
FACILITY MANAGEMENT	02	00023	023	232015	2194
ASSET & RESOURCE MGMT	02	00023	023	232015	2195
COPY CENTER	02	00023	023	232015	2319
WAREHOUSE EXPENSES	02	00023	023	232015	2325
POSTAGE	02	00023	023	232015	2328
INFORMATION TECHNOLOGY	02	00023	023	232015	2330
ROAD TOLL ADMINISTRATION	02	00023	023	232015	3110
ROAD TOLL AUDIT	02	00023	023	232015	3120
<b>DIVISION OF MOTOR VEHICLES</b>	02	00023	023	233015	
DRIVER LICENSING	02	00023	023	233015	2311
MOTOR VEHICLE REGISTRATION	02	00023	023	233015	2312
CERTIFICATE OF TITLE	02	00023	023	233015	2314
FINANCIAL RESPONSIBILITY	02	00023	023	233015	2315
OPERATIONS	02	00023	023	233015	2926
CREDIT CARD FEES	02	00023	023	233015	3098
ADMIN-DIV OF MOTOR VEHICLES	02	00023	023	233015	3100
PUPIL TRANSPORTATION	02	00023	023	233015	3101
INTERNATL REGISTRATN PROGRAM	02	00023	023	233015	3109
REFLECTORIZED PLATES INVENTORY	02	00023	023	233015	8107
<b>DIVISION OF STATE POLICE</b>	02	00023	023	234015	
COMMERCIAL ENFORCEMENT	02	00023	023	234015	2305
STATE POLICE COMMUNICATIONS	02	00023	023	234015	2927
MCSAP GRANT	02	00023	023	234015	3106
TRAFFIC BUREAU	02	00023	023	234015	4003

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AUXILIARY POLICE	02	00023	023	234015	4005
AIRCRAFT TRAFFIC SURVEILLANCE	02	00023	023	234015	4006
ENFORCEMENT	02	00023	023	234015	4010
HAMPTON BEACH DETAIL	02	00023	023	234015	4011
LAW ENFORCE SUP-NLETS/DEBT SVC	02	00023	023	234015	4012
STATE POLICE WITNESS FEES	02	00023	023	234015	4014
AMMUNITION	02	00023	023	234015	4018
STATE POLICE FORENSIC LAB	02	00023	023	234015	4022
STATE POLICE EVIDENCE ACCOUNT	02	00023	023	234015	4023
J-ONE	02	00023	023	234015	4565
TOXICOLOGY LAB	02	00023	023	234015	8241
<b>SPECIAL EXPENSES</b>	02	00023	023	239015	
STATE OVERHEAD CHARGES	02	00023	023	239015	4004
WORKERS COMP - HIGHWAY	02	00023	023	239015	8016
UNEMPLOYMENT - HIGHWAY	02	00023	023	239015	8589
<b>SPECIAL EXPENSES</b>	02	00023	023	239017	
WORKERS COMP - TURNPIKES	02	00023	023	239017	8014
UNEMPLOYMENT - TURNPIKES	02	00023	023	239017	8586
<b>CORRECTIONS DEPT</b>	02	00046			
<b>CORRECTIONS DEPT</b>	02	00046	046		
<b>OFFICE OF THE COMMISSIONER</b>	02	00046	046	460010	
COMMISSIONER'S OFFICE	02	00046	046	460010	7101
PAROLE BOARD	02	00046	046	460010	7170
HUMAN RESOURCES	02	00046	046	460010	8301
BUSINESS INFORMATION UNIT	02	00046	046	460010	5928
<b>CORRECTIONS GRANTS</b>	02	00046	046	460510	
RES SUBSTANCE ABUSE TREATMENT	02	00046	046	460510	2382
TITLE 1 PART D	02	00046	046	460510	4066
STATE TARGETED RESPONSE	02	00046	046	460510	4067
ADULT BASIC ED GRANT	02	00046	046	460510	5962
PERKINS GRANT	02	00046	046	460510	8035
SAFE STREETS TASK FORCE	02	00046	046	460510	8036
VICTIMS SERVICES COORDINATOR	02	00046	046	460510	8338
SCAAP	02	00046	046	460510	8344
<b>DIVISION OF ADMINISTRATION</b>	02	00046	046	461010	
FINANCIAL SERVICES	02	00046	046	461010	8300
WORKERS COMPENSATION	02	00046	046	461010	8059
UNEMPLOYMENT COMPENSATION	02	00046	046	461010	6164
<b>PRISON INDUSTRIES</b>	02	00046	046	462010	
CORRECTIONAL INDUSTRIES INVNTY	02	00046	046	462010	5731

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DESCRIPTION	CAT	DEPT	AGENCY	ACTIVITY	ACCT UNIT
<b>STATE PRISONS</b>	02	00046	046	463510	
NH STATE PRISON FOR MEN	02	00046	046	463510	3372
NORTHERN NH CORRECTIONAL FCLTY	02	00046	046	463510	3373
NH CORRECTIONAL FACILITY/WOMEN	02	00046	046	463510	3374
<b>FACILITY LOGISTICAL SERVICES</b>	02	00046	046	465510	
MAINTENANCE	02	00046	046	465510	6632
LAUNDRY	02	00046	046	465510	6633
KITCHEN	02	00046	046	465510	6634
WAREHOUSE	02	00046	046	465510	6635
<b>DIVISION OF FIELD SERVICES</b>	02	00046	046	464010	
DISTRICT OFFICES	02	00046	046	464010	8302
<b>COMMUNITY CORRECTIONS</b>	02	00046	046	464510	
COMMUNITY CORRECTIONS	02	00046	046	464510	6043
CONCORD TRANSITIONAL WORK CTR	02	00046	046	464510	4106
SHEA FARM	02	00046	046	464510	5172
NORTH END-TRANSITIONAL HOUSING	02	00046	046	464510	7107
CALUMET HOUSE	02	00046	046	464510	7874
<b>MEDICAL AND FORENSIC SERVICES</b>	02	00046	046	465010	
SECURE PSYCHIATRIC UNIT	02	00046	046	465010	5833
MENTAL HEALTH	02	00046	046	465010	8231
MEDICAL-DENTAL	02	00046	046	465010	8234
RESIDENTIAL TREATMENT PROGRAM	02	00046	046	465010	8235
PHARMACY	02	00046	046	465010	8236
<b>INSTITUTIONAL PROGRAMS</b>	02	00046	046	469010	
VOCATIONAL TRAINING TRUST	02	00046	046	469010	7860
PROGRAMS	02	00046	046	469010	8232
<b>SECURITY &amp; TRAINING</b>	02	00046	046	461510	
SECURITY & TRAINING	02	00046	046	461510	8360
CLASSIFICATIONS & OFFENDER REC	02	00046	046	461510	5541
<b>PROFESSIONAL STANDARDS</b>	02	00046	046	462510	
PROFESSIONAL STANDARDS	02	00046	046	462510	5929
<b>EMPLOYMENT SECURITY DEPT</b>	02	00027			
<b>EMPLOYMENT SECURITY DEPT</b>	02	00027	027		
<b>EMPLOYMENT SECURITY</b>	02	00027	027	270010	
DEPT OF EMPLOYMENT SECURITY	02	00027	027	270010	8040
<b>JOB TRAINING PROGRAM</b>	02	00027	027	271010	
JOB TRAINING PROGRAM	02	00027	027	271010	8052
<b>JUDICIAL COUNCIL</b>	02	00007			
<b>JUDICIAL COUNCIL</b>	02	00007	007		

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DESCRIPTION	CAT	DEPT	AGENCY	ACTIVITY	ACCT UNIT
<b>JUDICIAL COUNCIL</b>	02	00007	007	070010	
JUDICIAL COUNCIL	02	00007	007	070010	1097
ASSIGNED COUNSEL	02	00007	007	070010	1091
GUARDIAN AD LITEM	02	00007	007	070010	1092
CONTRACT COUNSEL	02	00007	007	070010	1093
PUBLIC DEFENDER PROGRAM	02	00007	007	070010	1094
ANCILLARY NON-COUNSEL SERVICES	02	00007	007	070010	1103
CIVIL LEGAL SERVICES FUND	02	00007	007	070010	1098
COURT APPOINTED SPEC. ADV-CASA	02	00007	007	070010	1099
ABUSE & NEGLECT-(NON-CASA)	02	00007	007	070010	1101
<b>RESOURCE PROTECT &amp; DEVELOPMT</b>	03				
<b>BUS &amp; ECON AFFAIRS DEPT</b>	03	00022			
<b>BUS &amp; ECON AFFAIRS DEPT</b>	03	00022	022		
<b>OFFICE OF THE COMMISSIONER</b>	03	00022	022	220010	
ADMINISTRATION - SUPPORT	03	00022	022	220010	2007
SAFETY REST AREAS HIGHWAY	03	00022	022	220010	2175
OFFICE OF OUTDOOR RECREATION	03	00022	022	220010	3078
<b>OFFICE OF THE COMMISSIONER</b>	03	00022	022	220017	
SAFETY REST AREAS TURNPIKE	03	00022	022	220017	2176
<b>ECONOMIC DEVELOPMENT</b>	03	00022	022	220510	
ECONOMIC DEVELOPMENT ADMIN	03	00022	022	220510	1448
OFFC OF INTERNATIONAL COMMERCE	03	00022	022	220510	1449
PROCUREMENT & GOVT CONTRACTS	03	00022	022	220510	1450
OFFICE OF WORKFORCE OPPORTUNITY	03	00022	022	220510	1453
OEA GRANT	03	00022	022	220510	1455
SMALL BUSINESS DEV CENTER	03	00022	022	220510	1456
INNOVATIVE RESEARCH CENTER	03	00022	022	220510	1457
STATE TRADE & EXPORT VII	03	00022	022	220510	2092
<b>TRAVEL AND TOURISM</b>	03	00022	022	221010	
DIVISION OF TRAVEL - TOURISM	03	00022	022	221010	2013
TOURISM DEVELOPMENT FUND	03	00022	022	221010	2019
BUREAU OF FILM/DIGITAL MEDIA	03	00022	022	221010	3901
<b>FISH AND GAME DEPT</b>	03	00075			
<b>FISH AND GAME DEPT</b>	03	00075	075		
<b>FISH AND GAME COMMISSION</b>	03	00075	075	751510	
NON GAME SUPPORT	03	00075	075	751510	5068
<b>FISH AND GAME COMMISSION</b>	03	00075	075	750020	
FISH & GAME COMMISSION	03	00075	075	750020	7888
OFFICE OF DIRECTOR	03	00075	075	750020	1171

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DESCRIPTION	CAT	DEPT	AGENCY	ACTIVITY	ACCT UNIT
GIFTS - DONATIONS ACCOUNT	03	00075	075	750020	2113
LANDOWNER RELATIONS PROGRAM	03	00075	075	750020	2128
RESOURCE DATA - GIS MANAGEMENT	03	00075	075	750020	2162
WILDLIFE LEGACY INITITIVE	03	00075	075	750020	2114
WILDLIFE HERITAGE FOUNDATION	03	00075	075	750020	8049
<b>ADMINSTRATIVE SUPPORT</b>	03	00075	075	750520	
PUBLICATION/SPECIALTY EXPENSE	03	00075	075	750520	2108
BUSINESS MANAGEMENT	03	00075	075	750520	2110
OHRV REGISTRATION	03	00075	075	750520	2111
LICENSING	03	00075	075	750520	2118
FLEET MANAGEMENT	03	00075	075	750520	2119
<b>PUBLIC INFO &amp; CONSERVATION EDU</b>	03	00075	075	751020	
PUBLIC INFORMATION - OUTREACH	03	00075	075	751020	2120
AQUATIC RESOURCES EDUCATION	03	00075	075	751020	2122
HUNTER EDUCATION PROGRAM	03	00075	075	751020	2121
WILDLIFE CONSERVATION EDUCATN	03	00075	075	751020	2124
<b>WILDLIFE PROGRAM</b>	03	00075	075	751520	
NON-GAME SPECIES MANAGEMENT	03	00075	075	751520	2125
WILDLIFE PROGRAM MANAGEMENT	03	00075	075	751520	2150
PHEASANT MANAGEMENT	03	00075	075	751520	2153
GAME MANAGEMENT	03	00075	075	751520	2158
WILDLIFE DAMAGE ABATEMENT	03	00075	075	751520	2200
WILDLIFE HABITAT CONSERVATION	03	00075	075	751520	2155
BLANDINGS TURTLE	03	00075	075	751520	2949
CO-OP COTTONTAIL MGT GRANT	03	00075	075	751520	5318
<b>INLAND FISHERIES MGMT</b>	03	00075	075	752020	
INLAND FISHERIES MANAGEMENT	03	00075	075	752020	2130
HATCHERIES	03	00075	075	752020	2132
FISHERIES HABITAT MANAGEMENT	03	00075	075	752020	2127
BROOD ATLANTIC SALMN PROGRAM	03	00075	075	752020	2166
SALE OF FISH FOOD	03	00075	075	752020	2131
<b>LAW ENFORCEMENT PROGRAM</b>	03	00075	075	752520	
OHRV EDUCATION- TRNG - ENFORCE	03	00075	075	752520	1183
DEPUTY CO PROGRAM	03	00075	075	752520	1185
OPERATION GAME THIEF	03	00075	075	752520	1186
SEARCH - RESCUE	03	00075	075	752520	2112
CONSERVATION LAW ENFORCEMENT	03	00075	075	752520	7887
<b>MARINE RESOURCES PROGRAM</b>	03	00075	075	753020	
MARINE FISHERIES MANAGEMENT	03	00075	075	753020	2288
ESTUARINE RESERVE	03	00075	075	753020	2289
<b>FACILITIES &amp; LAND</b>	03	00075	075	753520	
STATEWIDE PUBLIC BOAT ACCESS	03	00075	075	753520	2117

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FACILITY MAINTENANCE	03	00075	075	753520	2160
<b>UNEMPLOYMENT COMPENSATION</b>	03	00075	075	754520	
UNEMPLOYMENT COMPENSATION	03	00075	075	754520	6169
<b>WORKERS COMPENSATION</b>	03	00075	075	754020	
WORKERS COMPENSATION	03	00075	075	754020	8594
<b>NATURAL &amp; CULTURAL RESRCS DEPT</b>	03	00035			
<b>NATURAL &amp; CULTURAL RESRCS DEPT</b>	03	00035	035		
<b>OFFICE OF THE COMMISSIONER</b>	03	00035	035	350010	
ADMINISTRATION	03	00035	035	350010	3400
DESIGN DEVELOPMENT - MAINTENAN	03	00035	035	350010	3401
INFORMATION TECHNOLOGY	03	00035	035	350010	2982
BUREAU OF HISTORIC SITES	03	00035	035	350010	3402
CONSERVATION PLATE FUNDS	03	00035	035	350010	3405
WORKERS COMPENSATION	03	00035	035	350010	8012
UNEMPLOYMENT COMPENSATION	03	00035	035	350010	8601
<b>FORESTS AND LANDS</b>	03	00035	035	351010	
FOREST & LANDS ADMINISTRATION	03	00035	035	351010	3500
FOREST RESOURCE PLANNING	03	00035	035	351010	3570
COMMUNITY FORESTRY	03	00035	035	351010	3530
FOREST LEGACY - II	03	00035	035	351010	3546
URBAN FORESTRY ASSISTANCE	03	00035	035	351010	3547
FOREST STEWARDSHIP - II	03	00035	035	351010	3548
SHIELING TRUST FUNDS	03	00035	035	351010	3524
STONE ESTATE TRUST FUNDS	03	00035	035	351010	5300
FOREST PROTECTION	03	00035	035	351010	3520
FOREST LAW ENFORCEMENT	03	00035	035	351010	3569
NORTH REGION HEADQUARTERS	03	00035	035	351010	7871
NORTHEASTN COORDINATION CENTER	03	00035	035	351010	2408
BEAR BROOK WAREHOUSE	03	00035	035	351010	8278
VOLUNTEER FIRE ASSISTANCE	03	00035	035	351010	3522
STATE FIRE ASSISTANCE - II	03	00035	035	351010	3529
EMERALD ASH BORER MGT FND	03	00035	035	351010	1236
FOREST HEALTH - STATE	03	00035	035	351010	3512
FOREST HEALTH - FEDERAL	03	00035	035	351010	3516
FOREST MANAGEMENT	03	00035	035	351010	3510
MANAGEMENT AND PROTECTION FUND	03	00035	035	351010	3505
STATE FOREST NURSERY	03	00035	035	351010	3511
FUELWOOD	03	00035	035	351010	2102
FEDERAL FLOOD CONTROL	03	00035	035	351010	5019
FORESTRY - WILDLIFE PROJECT	03	00035	035	351010	3523



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WMNF-GOOD NEIGHBOR AUTH	03	00035	035	351010	4002
NURSERY - TREE IMPROVEMENT	03	00035	035	351010	3531
WATER QUALITY GRANT	03	00035	035	351010	0855
CLH MONITORING ENDOWMENT	03	00035	035	351010	3747
LAND CONS EASE MONITOR ENDOW	03	00035	035	351010	4007
FOX FOREST TRUST FUNDS	03	00035	035	351010	5200
LAND MANAGEMENT	03	00035	035	351010	3513
COMMUNICATION SITES OPS	03	00035	035	351010	8682
NATURAL HERITAGE - AGENCY INC	03	00035	035	351010	2103
NATURAL HERITAGE - FEDERAL	03	00035	035	351010	2104
NATURAL HERITAGE FUND	03	00035	035	351010	3407
<b>PARKS AND RECREATION</b>	03	00035	035	351510	
PARKS ADMINISTRATION	03	00035	035	351510	3701
PARKS OPERATIONS	03	00035	035	351510	3720
HAMPTON METERS	03	00035	035	351510	7300
CANNON MOUNTAIN	03	00035	035	351510	3703
CANNON RETAIL & CONCESSION	03	00035	035	351510	3704
OFFICE OF COMMUNITY RECREATION	03	00035	035	351510	4016
LW CONSERVE FUND GRANTS	03	00035	035	351510	3717
TRAILS ADMINISTRATION	03	00035	035	351510	3414
GRANTS IN AID - SNOW	03	00035	035	351510	3556
GRANTS IN AID EQUIP. - SNOW	03	00035	035	351510	3484
GRANTS IN AID-WHEELED	03	00035	035	351510	3486
GRANTS IN AID EQUIP. - WHEELED	03	00035	035	351510	3488
TRAILS MAINTENANCE	03	00035	035	351510	3558
TRAILS ACQUISITION	03	00035	035	351510	3562
NATL RECREATIONAL TRAILS FUND	03	00035	035	351510	3777
NATL RECREATIONAL TRAILS FND II	03	00035	035	351510	1906
CLH EASEMENT	03	00035	035	351510	3415
CLH ROAD MAINTENANCE ENDOWMENT	03	00035	035	351510	3746
CLH STEWARDSHIP ENDOWMENT	03	00035	035	351510	3745
<b>STATE LIBRARY</b>	03	00035	035	353010	
CENTRAL LIBRARY SERVICES	03	00035	035	353010	2551
NH AUTOMATED INFORMATION SYS	03	00035	035	353010	2552
SVC TO PERSONS W/DISABILITIES	03	00035	035	353010	2553
FEDERAL LIBRARY PROGRAMS	03	00035	035	353010	2554
SPECIAL SERVICES	03	00035	035	353010	2555
<b>DIVISION OF THE ARTS</b>	03	00035	035	353510	
STATE ART FUND	03	00035	035	353510	4100
STATE ARTS DEVELOPMENT	03	00035	035	353510	4104
FEDERAL ARTS PARTNERSHIP GRANT	03	00035	035	353510	4111
<b>DIVISION HISTORICAL RESOURCES</b>	03	00035	035	354010	

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OFFICE OF PRESERVATION	03	00035	035	354010	1444
FEDERAL PRESERVATION PROGRAMS	03	00035	035	354010	1445
<b>ENVIRONMENTAL SERVICES DEPT</b>	03	00044			
<b>ENVIRONMENTAL SERVICES DEPT</b>	03	00044	044		
<b>DEPT. ENVIRONMENTAL SERVICES</b>	03	00044	044	440010	
ADMINISTRATION - SUPPORT	03	00044	044	440010	1002
COMMISSIONER'S OFFICE	03	00044	044	440010	1013
HOMELAND SECURITY GRANTS	03	00044	044	440010	1014
GEOLOGIC HAZARDS EVALUATION	03	00044	044	440010	1551
NHGS ADMINISTRATION	03	00044	044	440010	3851
STATE MAPPING PROGRAM	03	00044	044	440010	3852
PPA/PMI UNITS	03	00044	044	440010	3853
GEOMORPHIC GRANT	03	00044	044	440010	4036
P2 FEDERAL GRANT	03	00044	044	440010	4787
DEPARTMENT INITIATIVES	03	00044	044	440010	5038
EXCHANGE NETWORK PROJECTS	03	00044	044	440010	5091
ENTERPRISE PROJECTS	03	00044	044	440010	5092
P2 & SBTAP	03	00044	044	440010	5923
DOIT	03	00044	044	440010	5924
UNEMPLOYMENT COMPENSATION	03	00044	044	440010	6163
PPG CARRYOVER	03	00044	044	440010	7601
WORKERS COMPENSATION	03	00044	044	440010	8058
GEOLOGIC DATA PRESERVATION	03	00044	044	440010	9114
<b>WATER POLLUTION DIVISION</b>	03	00044	044	442010	
RIVERS/LAKES PROTECTION FUND	03	00044	044	442010	0852
POLLUTION CONTROL PROGRAM	03	00044	044	442010	1000
STATE AID GRANTS	03	00044	044	442010	1003
PUBLIC BATHING FACILITY PROGRA	03	00044	044	442010	1045
SUBSURFACE SYSTEMS	03	00044	044	442010	1200
COASTAL RESILIENCE	03	00044	044	442010	1209
WINNIPESAUKEE RIVER BASIN PROG	03	00044	044	442010	1300
OPERATOR CERTIFICATION	03	00044	044	442010	1420
OPERATIONAL PERMITS	03	00044	044	442010	1425
PUBLIC WATER SYSTEMS	03	00044	044	442010	1426
LAKES RESTORATION FUND	03	00044	044	442010	1430
SLUDGE ANALYSIS FUND	03	00044	044	442010	1435
TERRAIN ALTERATION PROGRAM	03	00044	044	442010	1436
COASTAL SCIENTISTS	03	00044	044	442010	1514
LAKES - RIVERS MGMT	03	00044	044	442010	1518
SALT APPLICATOR CERTIFICATIONS	03	00044	044	442010	1522

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SHELLFISH PROT PROG/HLTHY TIDA	03	00044	044	442010	1523
WASTEWATER OPER CERT	03	00044	044	442010	1525
WETLAND PROTECTION/DEVELOPMENT	03	00044	044	442010	1882
SAFE DRINK WATER ACT PPG	03	00044	044	442010	2010
SECTION 604 PLANNING	03	00044	044	442010	2020
NPS RESTORATION PROGRAM	03	00044	044	442010	2035
WATER PLANNING	03	00044	044	442010	2047
CLEAN VESSEL ACT	03	00044	044	442010	2061
BEACHES	03	00044	044	442010	2065
PUBLIC WATER SYSTEM ASSISTANCE	03	00044	044	442010	2187
WETLAND IMPROVEMENT GRANTS	03	00044	044	442010	2205
INFO EXCH PARTNERS EPA	03	00044	044	442010	2346
WATERSHED PROJECTS 104(B) (3)	03	00044	044	442010	2348
DAM OPERATIONS	03	00044	044	442010	2954
COASTAL ZONE MANAGEMENT	03	00044	044	442010	3642
COASTAL SPECIAL PROJECTS	03	00044	044	442010	3651
SHORELAND PROGRAM	03	00044	044	442010	3673
DAM BUREAU ADMINISTRATION	03	00044	044	442010	3800
WINNIPESAUKEE PROJECT	03	00044	044	442010	3810
CONNECTICUT-COOS PROJECT	03	00044	044	442010	3812
WETLANDS ADMINISTRATION	03	00044	044	442010	3815
DAM MAINTENANCE PROGRAM	03	00044	044	442010	3817
MASCOMA PROJECT	03	00044	044	442010	3821
PISCATAGUOG RIVER PROJECT	03	00044	044	442010	3823
SUGAR RIVER PROJECT	03	00044	044	442010	3824
SQUAM PROJECT	03	00044	044	442010	3825
NEWFOUND PROJECT	03	00044	044	442010	3826
DAM CONSTRUCTION PROJECTS	03	00044	044	442010	3831
RIVER RESTORATION - DAM REMOVE	03	00044	044	442010	3841
DAM SAFETY GRANT PROGRAM	03	00044	044	442010	3846
DAM REGISTRATION FUND	03	00044	044	442010	3847
WETLANDS FEES	03	00044	044	442010	3855
DAM REMOVAL PROJECTS FEDERAL	03	00044	044	442010	3860
IN-LIEU FEE WETLAND MITIGATION	03	00044	044	442010	3871
WETLAND IN-LIEU FEE ADMIN	03	00044	044	442010	3872
WATERSHED MGMT PROJECTS	03	00044	044	442010	5053
ENERGY EFFICIENCY GRANTS	03	00044	044	442010	5209
SEPTAGE MANAGEMENT FUND	03	00044	044	442010	5315
DAM ASSESSMENT	03	00044	044	442010	5421
LAB CERTIFICATION	03	00044	044	442010	6641
OCEAN PLANNING	03	00044	044	442010	7035
SURFACE WATER QUALITY PPG	03	00044	044	442010	7602

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NPDES PROGRAM	03	00044	044	442010	9001
<b>AIR RESOURCES DIVISION</b>	03	00044	044	443010	
DERA FUNDS	03	00044	044	443010	2278
DOE CLEAN CITIES	03	00044	044	443010	4796
AIR RESOURCES PROGRAMS	03	00044	044	443010	4802
AEP SETTLEMENT FUNDS	03	00044	044	443010	5035
CLIMATE ADAPTATION GRANT	03	00044	044	443010	5036
AIR POLLUTION ABATEMENT FUND	03	00044	044	443010	5308
OSI VW FUNDS	03	00044	044	443010	5925
ENVIRONMENTAL HEALTH PROGRAM	03	00044	044	443010	7879
SECTION 105 PPG - AIR	03	00044	044	443010	9000
ASBESTOS PROGRAM	03	00044	044	443010	9003
SECTION 103 GRANT	03	00044	044	443010	9025
STATE MATCHING FUNDS	03	00044	044	443010	9100
PERMIT FEE PROGRAM	03	00044	044	443010	9101
TITLE V FEE PERMITS	03	00044	044	443010	9103
NH CO2 BUDGET TRADING PROGRAM	03	00044	044	443010	9106
<b>WASTE MANAGEMENT DIVISION</b>	03	00044	044	444010	
OIL POLLUTION CONTROL	03	00044	044	444010	1400
LUST COST RECOVERY	03	00044	044	444010	1409
OIL DISCHARGE REIMBURSEMENTS	03	00044	044	444010	1414
OIL FUND BOARD	03	00044	044	444010	1421
BROWNFIELDS RLF	03	00044	044	444010	2016
BROWNFIELDS RLF LOANS	03	00044	044	444010	2017
BROWNFIELDS RLF REPAYMENTS	03	00044	044	444010	2018
NH UST PROGRAM	03	00044	044	444010	2074
LUST TRUST PROGRAM	03	00044	044	444010	2075
NH BROWNFIELDS RESPONSE PROG	03	00044	044	444010	2514
CERCLA MAINTENANCE	03	00044	044	444010	2589
CERCLA PROGRAMS	03	00044	044	444010	2590
DOD HAZARDOUS WASTE SITE	03	00044	044	444010	2592
HAZARDOUS WASTE CLEANUP FUND	03	00044	044	444010	5392
WASTE MANAGEMENT PROGRAMS	03	00044	044	444010	5401
SOLID WASTE PROGRAM	03	00044	044	444010	5402
SW FEE PROGRAM	03	00044	044	444010	7427
RCRA HW PROGRAM STATE MATCH	03	00044	044	444010	5492
UST PROGRAM PPG	03	00044	044	444010	5927
RCRA HW PROGRAM PPG	03	00044	044	444010	7603
DWG TRUST	03	00044	044	444010	7428
EMERGING CONTAMINANTS	03	00044	044	444010	8873
MTBE SETTLEMENT FUNDS	03	00044	044	444010	8893
<b>CONNECTICUT RIVER VALLEY COMMI</b>	03	00044	044	445010	

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CONNECTICUT RIVER VALLEY COMM	03	00044	044	445010	8678
<b>REVOLVING LOAN FUNDS</b>	03	00044	044	441018	
CWSRF LOAN REPAYMENTS	03	00044	044	441018	2001
CWSRF ADMINISTRATION	03	00044	044	441018	2002
CWSRF LOANS	03	00044	044	441018	2003
CWSRF LOAN MANAGEMENT	03	00044	044	441018	4788
DWSRF ADMINISTRATION	03	00044	044	441018	4718
DWSRF LOANS	03	00044	044	441018	4789
DWSRF LOAN MANAGEMENT	03	00044	044	441018	4790
DWSRF LOAN REPAYMENTS	03	00044	044	441018	4791
<b>PEASE DEVELOPMENT AUTHORITY</b>	03	00013			
<b>PEASE DEVELOPMENT AUTHORITY</b>	03	00013	013		
<b>DIVISION OF PORTS AND HARBORS</b>	03	00013	013	130510	
ADMINISTRATION	03	00013	013	130510	3850
HARBOR MANAGEMENT PROGRAM	03	00013	013	130510	3857
BARGE WHARF PROJECTS	03	00013	013	130510	1378
<b>TRANSPORTATION</b>	04				
<b>TRANSPORTATION DEPT</b>	04	00096			
<b>TRANSPORTATION DEPT</b>	04	00096	096		
<b>AERO, RAIL &amp; TRANSIT FND 10</b>	04	00096	096	964010	
FEDERAL LOCAL PROJECTS	04	00096	096	964010	2021
AIRWAY TOLL FUND (FUEL)	04	00096	096	964010	2029
STATE BUS SVCS & FACILITIES	04	00096	096	964010	2050
AERONAUTICS	04	00096	096	964010	2107
PUBLIC TRANSPORTATION	04	00096	096	964010	2916
RAILROAD	04	00096	096	964010	2931
RR REHAB LOAN REVOL - 228:66A	04	00096	096	964010	2934
REIMBURSABLE MAINT & REPAIR	04	00096	096	964010	2936
COMPENSATION BENEFITS	04	00096	096	964010	2937
SPECIAL RAILROAD FUND	04	00096	096	964010	2991
<b>ADMINISTRATION</b>	04	00096	096	960015	
DEBT SERVICE	04	00096	096	960015	2938
TRANSFERS TO OTHER AGENCIES	04	00096	096	960015	2939
GENERAL FUND OVERHEAD	04	00096	096	960015	2940
COMPENSATION BENEFITS	04	00096	096	960015	2941
EXECUTIVE OFFICE	04	00096	096	960015	3038
OFFICE OF ASSET MGT - AMPS	04	00096	096	960015	3040
<b>DIVISION OF FINANCE</b>	04	00096	096	960215	
FINANCE & CONTRACT BUREAU	04	00096	096	960215	3001

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<b><i>DIVISION OF POLICY &amp; ADMINISTRATION</i></b>	04	00096	096	960315	
OFFICE OF FEDERAL COMPLIANCE	04	00096	096	960315	2056
HUMAN RESOURCES BUREAU	04	00096	096	960315	3017
EMPLOYEE TRAINING	04	00096	096	960315	3027
<b><i>OPS DIVISION HIGHWAY</i></b>	04	00096	096	960515	
WINTER MAINTENANCE	04	00096	096	960515	2928
MECHANICAL SERVICES BUREAU	04	00096	096	960515	3005
HIGHWAY MAINTENANCE BUREAU	04	00096	096	960515	3007
BRIDGE MAINTENANCE BUREAU	04	00096	096	960515	3008
TRAFFIC OPERATIONS BUREAU	04	00096	096	960515	3009
REIMBURSABLE MAINTENANCE & REP	04	00096	096	960515	3031
ASSET MAINT & CRITICAL REPAIR	04	00096	096	960515	3048
TRANS SYS MGMT & OPERATIONS	04	00096	096	960515	3052
INMATE MAINTENANCE CREW	04	00096	096	960515	3055
SALTED WELLS	04	00096	096	960515	3066
FUEL DISTRIBUTION	04	00096	096	960515	3198
OVERSIZE & OVERWEIGHT PERMITS	04	00096	096	960515	5032
LIFT BRIDGE OPERATIONS	04	00096	096	960515	5034
<b><i>PROJECT DEVELOPMENT</i></b>	04	00096	096	962015	
PLANNING & COMMUNITY ASSIST BU	04	00096	096	962015	3021
HIGHWAY DESIGN BUREAU	04	00096	096	962015	3025
RIGHT-OF-WAY BUREAU	04	00096	096	962015	3028
ENVIRONMENTAL BUREAU	04	00096	096	962015	3032
BRIDGE DESIGN BUREAU	04	00096	096	962015	3033
MATERIALS - RESEARCH BUREAU	04	00096	096	962015	3034
CONSTRUCTION BUREAU	04	00096	096	962015	3035
SPR RESEARCH FUNDS	04	00096	096	962015	3036
<b><i>MUNICIPAL AID</i></b>	04	00096	096	962515	
APPORTIONMENT A - B	04	00096	096	962515	2943
SPR PLANNING FUNDS	04	00096	096	962515	2944
MUNICIPAL AID - FEDERAL	04	00096	096	962515	2945
MUNICIPAL FUEL	04	00096	096	962515	4965
<b><i>CONSTRUCTION PROGRAM FUNDS</i></b>	04	00096	096	963015	
BETTERMENT	04	00096	096	963015	3039
NON PARTICIPATING CONS/RECONST	04	00096	096	963015	3049
SB367 CAPITAL INVESTMENT	04	00096	096	963015	8910
<b><i>CONSOLIDATED FEDERAL AID PROGRAM</i></b>	04	00096	096	963515	
CONSOLIDATED FEDERAL	04	00096	096	963515	3054
GARVEE DEBT SERVICE	04	00096	096	963515	8683
<b><i>TURNPIKES DIVISION</i></b>	04	00096	096	961017	
ADMINISTRATION - SUPPORT	04	00096	096	961017	7022
RENEWAL - REPLACEMENT	04	00096	096	961017	7025

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CENTRAL OPERATIONS	04	00096	096	961017	7026
CENTRAL MAINTENANCE	04	00096	096	961017	7027
EAST NH TPK BLUE STAR OPERATIO	04	00096	096	961017	7031
EAST NH TPK BLUE STAR MAINTENA	04	00096	096	961017	7032
EAST NH TPK SPAULD TPK OPERATI	04	00096	096	961017	7036
EAST NH TPK SPAULD TPK MAINT	04	00096	096	961017	7037
TOLL COLLECTION	04	00096	096	961017	7050
TURNPIKE DEBT SERVICE	04	00096	096	961017	7499
RSA 237:2 I BLUE STAR MEMORIAL	04	00096	096	961017	7500
RSA 237:2 VII CENTRAL NH TPK	04	00096	096	961017	7507
TOLL COLLECTION EQUIPMENT	04	00096	096	961017	7511
SPAULDING TPK/US 4/NH 16	04	00096	096	961017	7514
TRANSPONDER INVENTORY FUND	04	00096	096	961017	7515
COMPENSATION BENEFITS	04	00096	096	961017	8117
<b>HEALTH AND SOCIAL SERVICES</b>	05				
<b>HEALTH AND HUMAN SVCS DEPT</b>	05	00095			
<b>HHS: HUMAN SERVICES DIV</b>	05	00095	042		
<b>CHILD PROTECTION</b>	05	00095	042	421010	
OFFICE OF DIRECTOR - DCYF	05	00095	042	421010	2956
CHILD PROTECTION	05	00095	042	421010	2957
CHILD - FAMILY SERVICES	05	00095	042	421010	2958
DOMESTIC VIOLENCE PROGRAMS	05	00095	042	421010	2959
ORG'L LEARNING&QUALITY IMPRVMT	05	00095	042	421010	2960
FOSTER CARE HEALTH PROGRAM	05	00095	042	421010	2961
WORKERS COMPENSATION	05	00095	042	421010	2964
UNEMPLOYMENT COMPENSATION	05	00095	042	421010	2965
TITLE XX GRANTS - SSBG	05	00095	042	421010	2966
CHILD WELFARE SERVICE IV-B	05	00095	042	421010	2967
TITLE IVB SUBPART I	05	00095	042	421010	2968
CHILD ABUSE PREVENTION CAPTA	05	00095	042	421010	2969
TEEN INDEPENDENT LIVING	05	00095	042	421010	2970
ADOLESCENT AFTER CARE SERV	05	00095	042	421010	2971
ADOLESCENT PURCHASED SERV	05	00095	042	421010	2972
PROMOTING SAFE-STABLE FAMILIES	05	00095	042	421010	2973
ADOPTION SERVICES	05	00095	042	421010	2974
PASS THRU GRANTS TITLE I	05	00095	042	421010	2975
ADOPTION TRAUMA GRANT	05	00095	042	421010	8903
<b>CHILD DEVELOPMENT</b>	05	00095	042	421110	
CHILD DEVELOPMENT-OPERATIONS	05	00095	042	421110	2976
CHILD DEVELOPMENT PROGRAM	05	00095	042	421110	2977

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CHILD CARE DVLP-QUALITY ASSURE	05	00095	042	421110	2978
HEAD START STATE COLLABORATIVE	05	00095	042	421110	2979
<b>JUVENILE JUSTICE SERVICES</b>	05	00095	042	421410	
JUVENILE FIELD SERVICES	05	00095	042	421410	7905
OJJD	05	00095	042	421410	7906
<b>SUNUNU YOUTH SERVICE CENTER</b>	05	00095	042	421510	
DIRECTOR'S OFFICE	05	00095	042	421510	7909
WORKERS COMPENSATION	05	00095	042	421510	7911
UNEMPLOYMENT COMPENSATION	05	00095	042	421510	7912
MATERIAL MGT	05	00095	042	421510	7913
FOOD PREP	05	00095	042	421510	1203
MAINTENANCE	05	00095	042	421510	7914
HEALTH SERVICES	05	00095	042	421510	7915
REHABILITATIVE PROGRAMS	05	00095	042	421510	7916
REHABILITATIVE EDUCATION	05	00095	042	421510	7917
CHAPTER 1 NEGLECTED - DISAD	05	00095	042	421510	7919
<b>HOMELESS &amp; HOUSING</b>	05	00095	042	423010	
HOMELESS HOUSING ACCESS FUND	05	00095	042	423010	7925
PATH GRANT	05	00095	042	423010	7926
HOUSING - SHELTER PROGRAM	05	00095	042	423010	7927
<b>CHILD SUPPORT SERVICES</b>	05	00095	042	427010	
CHILD SUPPORT SERVICES	05	00095	042	427010	7929
STATE DISBURSEMENT UNIT	05	00095	042	427010	7931
ACCESS AND VISITATION	05	00095	042	427010	7933
EXPEDITED IV-D SERVICES	05	00095	042	427010	7934
<b>HHS: HUMAN SERVICES-DEHS</b>	05	00095	045		
<b>BUREAU OF FAMILY ASSISTANCE</b>	05	00095	045	450010	
DIRECTOR'S OFFICE	05	00095	045	450010	6125
EMPLOYMENT SUPPORT	05	00095	045	450010	6127
TEMP ASSISTNC TO NEEDY FAMILYS	05	00095	045	450010	6146
SEPARATE STATE TANF PROGRAM	05	00095	045	450010	6153
AGE ASSISTANCE GRANTS	05	00095	045	450010	6170
AID TO THE NEEDY BLIND GRANTS	05	00095	045	450010	6171
REFUGEE GRANTS	05	00095	045	450010	6172
APTD GRANTS	05	00095	045	450010	6174
STATE ASSIST. NON-TANF	05	00095	045	450010	6176
COMMUNITY SERVICE BLOCK GRANT	05	00095	045	450010	7148
WORKERS COMPENSATION	05	00095	045	450010	8025
<b>BUREAU OF FAMILY ASSIST-FIELD</b>	05	00095	045	451010	
FIELD ELIGIBILITY & OPERATIONS	05	00095	045	451010	7993
NEW HEIGHTS	05	00095	045	451010	7214



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DISABILITY DETERMN UNIT	05	00095	045	451010	7997
<b>HHS: OFC MEDICAID SERVICES</b>	05	00095	047		
<b><i>DIVISION OF MEDICAID SERVICES</i></b>	05	00095	047	470010	
MATERNAL OPIOID MISUSE MODEL	05	00095	047	470010	1371
IDN FUND	05	00095	047	470010	5201
MEDICAID ADMINISTRATION	05	00095	047	470010	7937
STATE PHASE DOWN	05	00095	047	470010	7939
UNCOMPENSATED CARE FUND	05	00095	047	470010	7943
EHR INCENTIVE PAYMENTS	05	00095	047	470010	7945
MEDICAID CARE MANAGEMENT	05	00095	047	470010	7948
CHILD HEALTH INSURANCE PROGRAM	05	00095	047	470010	7051
MEDICAID MGMT INFO SYSTEM	05	00095	047	470010	8009
MEDICAID TO SCHOOLS	05	00095	047	470010	7207
<b>HHS: DLTSS-ELDERLY&amp;ADULT SVCS</b>	05	00095	048		
<b><i>PROGRAM OPERATIONS</i></b>	05	00095	048	480510	
APSW OPERATIONS	05	00095	048	480510	9250
<b><i>GRANTS FOR SOCIAL SVC PROG</i></b>	05	00095	048	481010	
ADM ON AGING	05	00095	048	481010	7872
HEALTH PROMOTION CONTRACTS	05	00095	048	481010	8917
SOCIAL SERVICES BLOCK GRANT	05	00095	048	481010	9255
MEDICAID SERVICES GRANTS-SHIP	05	00095	048	481010	8925
NH NO WRONG DOOR BCP	05	00095	048	481010	2360
ADMIN ON AGING SVCS GRANT-SMPP	05	00095	048	481010	3317
MONEY FOLLOWS THE PERSON	05	00095	048	481010	8920
VOLUNTEER ACTIVITIES	05	00095	048	481010	9010
SERVICELINK	05	00095	048	481010	9565
NH FOSTER GRANDPARENTS	05	00095	048	481010	8918
CONGREGATE HOUSING	05	00095	048	481010	8915
ALZHEIMERS & RELATED DISORDERS	05	00095	048	481010	8943
<b><i>WAIVER AND NURSING FACILITIES</i></b>	05	00095	048	482010	
WAIVER/NF PMTS-COUNTY PARTIC	05	00095	048	482010	2152
NURSING SERVICES	05	00095	048	482010	2154
MQIP PAYMENTS	05	00095	048	482010	2157
PROSHARE PAYMENTS	05	00095	048	482010	2161
CFI WAIVER PROGRAM ELIGIBILITY	05	00095	048	482010	2164
CIVIL MONETARY PENALTIES	05	00095	048	482010	2165
<b>HHS: PUBLIC HEALTH DIV</b>	05	00095	090		
<b><i>ADMINISTRATION</i></b>	05	00095	090	900010	
OFFICE OF DIRECTOR	05	00095	090	900010	5110
WORKERS COMPENSATION	05	00095	090	900010	8131
UNEMPLOYMENT COMPENSATION	05	00095	090	900010	8579

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<b>BUREAU OF INFORMATICS</b>	05	00095	090	900510	
INFORMATICS & HEALTH STATISTIC	05	00095	090	900510	5262
BEHVL RK FACT SRVL SUR (BRFSS)	05	00095	090	900510	8667
<b>BUREAU OF POLICY &amp; PERFORMANCE</b>	05	00095	090	901010	
HOSPITAL FLEX PROGRAM	05	00095	090	901010	2218
SMALL HOSPITAL IMPROVEMENT	05	00095	090	901010	2219
PH SYSTEMS, POLICY & PERFORM	05	00095	090	901010	5362
RURAL HLTH & PRIMARY CARE	05	00095	090	901010	7965
PREVENTIVE HEALTH BLOCK GRANT	05	00095	090	901010	8011
THERAPEUTIC CANNABIS PROG	05	00095	090	901010	3899
<b>BUR PUBLIC HLTH PROTECTION</b>	05	00095	090	901510	
FOOD PROTECTION	05	00095	090	901510	5390
RADIOLOGICAL HEALTH FEES	05	00095	090	901510	5391
RADIOLOGICAL EMERGENCY RESPONS	05	00095	090	901510	5299
LOW-LEVEL RADIOACTIVE WSTE MGT	05	00095	090	901510	5399
LEAD POISONING PREVENTION FUND	05	00095	090	901510	5698
LEAD PREVENTION	05	00095	090	901510	7964
CLIMATE CHANGE ADAPTATION	05	00095	090	901510	7936
EPH TRACKING	05	00095	090	901510	7426
<b>BUREAU OF COMM &amp; HEALTH SERV</b>	05	00095	090	902010	
PREGNANCY RISK MONITORING SYS	05	00095	090	902010	0836
TEEN PREGNANCY PREVENTION	05	00095	090	902010	1844
WIC FOOD REBATES	05	00095	090	902010	2207
CDC ORAL HEALTH GRANT	05	00095	090	902010	2215
MCH DATA LINKAGE	05	00095	090	902010	4526
ORAL HLTH CAPACITY RURAL NH	05	00095	090	902010	4527
MATERNAL - CHILD HEALTH	05	00095	090	902010	5190
NEWBORN SCREENING REVOL FUND	05	00095	090	902010	5240
WIC SUPPLEMENTAL NUTRITION PRG	05	00095	090	902010	5260
FAMILY PLANNING PROGRAM	05	00095	090	902010	5530
TOBACCO PREVENTION & CESSATION	05	00095	090	902010	5608
COMPREHENSIVE CANCER	05	00095	090	902010	5659
ARTHRITIS	05	00095	090	902010	7046
COMMUNITY COLLABORATION	05	00095	090	902010	7047
HOME VISITING FORMULA GNT	05	00095	090	902010	5896
SUID CASE REGISTRY	05	00095	090	902010	5906
WIC INFRASTRUCTURE	05	00095	090	902010	6048
COMBINED CHRONIC DISEASE	05	00095	090	902010	1227
POISON CONTROL CENTER	05	00095	090	902010	1228
NAT VIOLENT DEATH RPT SY-NVDRS	05	00095	090	902010	1869
EARLY HEARING DET & INTERVTN	05	00095	090	902010	3386
NEWBORN HEARING	05	00095	090	902010	3387

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RAPE PREVENT & EDUCATION (RPE)	05	00095	090	902010	3388
CANCER REGISTRY	05	00095	090	902010	3397
OPIOID SURVEILLANCE	05	00095	090	902010	5040
PEDIATRIC MENTAL HEALTH ACCESS	05	00095	090	902010	7048
PEDIATRIC CANCER SURVEY	05	00095	090	902010	1079
MATERNAL MORTALITY	05	00095	090	902010	3487
CHRONIC DISEASE - ASTHMA	05	00095	090	902010	7422
SENIOR NUTRITION PROGRAMS	05	00095	090	902010	7423
<b>BUR INFECTIOUS DISEASE CONTROL</b>	05	00095	090	902510	
RYAN WHITE PART B	05	00095	090	902510	2222
BOSTON EMA PART A	05	00095	090	902510	2223
PHARMACEUTICAL REBATES	05	00095	090	902510	2229
HOSPITAL PREPAREDNESS	05	00095	090	902510	2239
DISEASE CONTROL	05	00095	090	902510	5170
MOSQUITO CONTROL FUND	05	00095	090	902510	5174
VACCINES - INSURERS	05	00095	090	902510	5177
IMMUNIZATION PROGRAM	05	00095	090	902510	5178
HOSP ACQUIRED INFECTIONS	05	00095	090	902510	5179
STD/HIV PREVENTION	05	00095	090	902510	7536
PH EMERGENCY PREPAREDNESS	05	00095	090	902510	7545
PUBLIC HEALTH CRISIS RESPONSE	05	00095	090	902510	7039
<b>BUR LABORATORY SERVICES</b>	05	00095	090	903010	
NH ELC	05	00095	090	903010	1835
LAB EQUIPMENT FUND	05	00095	090	903010	1878
ASSOCIATION OF PH LABS	05	00095	090	903010	3063
PUBLIC HEALTH LABORATORIES	05	00095	090	903010	7966
FOOD EMERGENCY RESPONNS NETWORK	05	00095	090	903010	8276
BIOMONITORING GRANT	05	00095	090	903010	8280
<b>HHS: GLENCLIFF HOME</b>	05	00095	091		
<b>GLENCLIFF HOME</b>	05	00095	091	910010	
PROFESSIONAL CARE	05	00095	091	910010	5710
CUSTODIAL CARE	05	00095	091	910010	5720
ADMINISTRATION	05	00095	091	910010	5740
MAINTENANCE	05	00095	091	910010	7892
WORKERS COMPENSATION	05	00095	091	910010	8132
UNEMPLOYMENT COMPENSATION	05	00095	091	910010	8501
<b>HHS: BEHAVIORAL HEALTH DIV</b>	05	00095	092		
<b>DIV BEHAVIORAL HLTH OPERATIONS</b>	05	00095	092	920010	
OFFICE OF DIRECTOR	05	00095	092	920010	7877
MEDICAID PAYMENTS NHH & GH	05	00095	092	920010	7155
WORKERS COMPENSATION	05	00095	092	920010	8133

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UNEMPLOYMENT COMPENSATION	05	00095	092	920010	8581
<b>BUREAU OF DRUG &amp; ALCOHOL SVCS</b>	05	00095	092	920510	
PROGRAM OPERATIONS	05	00095	092	920510	2070
OPIOID STR GRANT	05	00095	092	920510	2559
PREVENTION SERVICES	05	00095	092	920510	3380
GOVERNOR COMMISSION FUNDS	05	00095	092	920510	3382
CLINICAL SERVICES	05	00095	092	920510	3384
DRUG FORFEITURE FUND	05	00095	092	920510	3385
TREATMENT DRUG COURT GRANT	05	00095	092	920510	3393
PFS2 GRANT	05	00095	092	920510	3395
MAT GRANT	05	00095	092	920510	6935
STATE OPIOID RESPONSE GRANT	05	00095	092	920510	7040
<b>BUR FOR CHILDRENS BEHAVRL HLTH</b>	05	00095	092	921010	
CHILDREN'S BEHAVIORAL HEALTH	05	00095	092	921010	2052
SYSTEM OF CARE	05	00095	092	921010	2053
STATE YOUTH TREATMENT PLANNING	05	00095	092	921010	2059
<b>BUREAU OF MENTAL HEALTH SERVICES</b>	05	00095	092	922010	
PROHEALTH NH GRANT	05	00095	092	922010	2340
CONSUMER & FAMILY AFFAIRS	05	00095	092	922010	4113
GUARDIANSHIP SVCS	05	00095	092	922010	4114
COMMITMENT COSTS	05	00095	092	922010	4115
INTERIM CARE FUNDS	05	00095	092	922010	4116
CMH PROGRAM SUPPORT	05	00095	092	922010	4117
PEER SUPPORT SERVICES	05	00095	092	922010	4118
FAMILY MUTUAL SUPPORT SERVICES	05	00095	092	922010	4119
MENTAL HEALTH BLOCK GRANT	05	00095	092	922010	4120
MENTAL HEALTH DATA COLLECTION	05	00095	092	922010	4121
<b>HHS: DLTSS-DEVELOPMENTAL SVCS</b>	05	00095	093		
<b>DIV OF DEVELOPMENTAL SVCS</b>	05	00095	093	930010	
DEVELOPMENTAL SERVICES	05	00095	093	930010	7100
PROGRAM SUPPORT	05	00095	093	930010	5947
ACQUIRED BRAIN DISORDER SERVIC	05	00095	093	930010	7016
CHILDREN IHS WAIVER	05	00095	093	930010	7110
EARLY INTERVENTION	05	00095	093	930010	7014
NH DESIGNATED REC FACILITY	05	00095	093	930010	7164
FAMILY SUPPORT SERVICES	05	00095	093	930010	7013
INFANT - TODDLER PROGRAM PT-C	05	00095	093	930010	7852
MEDICAID COMPLIANCE	05	00095	093	930010	7167
SOCIAL SERVICES BLOCK GRANT DD	05	00095	093	930010	7858
SPECIAL MEDICAL SERVICES	05	00095	093	930010	5191
WORKERS COMPENSATION	05	00095	093	930010	8134

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UNEMPLOYMENT COMPENSATION	05	00095	093	930010	8582
<b>HHS: NH HOSPITAL</b>	05	00095	094		
<b>NEW HAMPSHIRE HOSPITAL</b>	05	00095	094	940010	
FORENSIC HOSPITAL	05	00095	094	940010	3073
ADMINISTRATION	05	00095	094	940010	8400
NHH - FACILITY/PATIENT SUPPORT	05	00095	094	940010	8410
ACUTE PSYCHIATRIC SERVICES	05	00095	094	940010	8750
SEXUAL PREDATORS ACT	05	00095	094	940010	8753
WORKERS COMPENSATION	05	00095	094	940010	8136
UNEMPLOYMENT COMPENSATION	05	00095	094	940010	8583
GROUP A TRUST FUNDS	05	00095	094	940010	7118
GROUP B TRUST FUND	05	00095	094	940010	7119
GROUP C INDIGENT PATIENT TRUST	05	00095	094	940010	7121
GROUP C PARTIAL PATIENT SUPPOR	05	00095	094	940010	7122
GROUP C JAFFREY SUPPORT	05	00095	094	940010	7123
GROUP D PATIENT PAYROLL	05	00095	094	940010	7124
GROUP D MOSES	05	00095	094	940010	7125
GROUP D NHH SCHOOL OF NURSING	05	00095	094	940010	6938
PROMOTION OF RESEARCH	05	00095	094	940010	7127
NURSING EDUCATION FUND	05	00095	094	940010	7130
COMMUNITY TRAINING	05	00095	094	940010	8038
<b>HHS: COMMISSIONER'S OFFICE</b>	05	00095	095		
<b>OFFICE OF THE COMMISSIONER</b>	05	00095	095	950010	
COMMISSIONER'S OFFICE	05	00095	095	950010	5000
EMPLOYEE ASSISTANCE PROGRAM	05	00095	095	950010	5025
OFFICE OF BUSINESS OPERATIONS	05	00095	095	950010	5676
HOMELAND SECURITY	05	00095	095	950010	7023
HOMELAND SECURITY - REP	05	00095	095	950010	7178
WORKERS COMPENSATION	05	00095	095	950010	8137
UNEMPLOYMENT COMPENSATION	05	00095	095	950010	8584
MINORITY HLTH/REFUGEE AFFAIRS	05	00095	095	950010	7208
REFUGEE SERVICES	05	00095	095	950010	7209
<b>OFFICE OF IMPROVEMENT, INTEGRI</b>	05	00095	095	951010	
IMPROVEMT/INTEGRITY/INFO/REIMB	05	00095	095	951010	7935
<b>LEGAL &amp; REGULATORY SERVICES</b>	05	00095	095	952010	
CHILD CARE LICENSING	05	00095	095	952010	5143
HEALTH FACILITIES ADMINISTRN	05	00095	095	952010	5146
GENERAL COUNSEL	05	00095	095	952010	5680
COMMUNITY RESIDENCES	05	00095	095	952010	5682
OPERATIONS SUPPORT ADMINISTRAT	05	00095	095	952010	5683
OMBUDSMAN	05	00095	095	952010	5696

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LONG TERM CARE OMBUDSMAN	05	00095	095	952010	6636
<b>OFFICE OF ADMINISTRATION</b>	05	00095	095	953010	
BUREAU OF HUMAN RESOURCES	05	00095	095	953010	5677
MANAGEMENT SUPPORT	05	00095	095	953010	5685
DHHS DISTRICT OFFICE	05	00095	095	953010	5687
<b>OFFICE OF INFORMATION SERVICES</b>	05	00095	095	954010	
OFFICE OF INFORMATION SERVICES	05	00095	095	954010	5952
<b>QUALITY ASSURANCE &amp; IMPROVEMTS</b>	05	00095	095	955010	
QAI OPERATIONS	05	00095	095	955010	6637
<b>VETERANS HOME</b>	05	00043			
<b>VETERANS HOME</b>	05	00043	043		
<b>NH VETERANS HOME</b>	05	00043	043	430010	
VETS HOME CUSTODIAL CARE	05	00043	043	430010	5358
VETS HOME PROFESSIONAL CARE	05	00043	043	430010	5359
PHARMACY SERVICES	05	00043	043	430010	5360
WORKERS COMPENSATION	05	00043	043	430010	8147
UNEMPLOYMENT COMPENSATION	05	00043	043	430010	6162
<b>EDUCATION</b>	06				
<b>EDUCATION DEPT</b>	06	00056			
<b>EDUCATION DEPT</b>	06	00056	056		
<b>OFFICE OF THE COMMISSIONER</b>	06	00056	056	560010	
COMMISSIONER	06	00056	056	560010	6001
WORKERS COMPENSATION	06	00056	056	560010	8062
UNEMPLOYMENT COMPENSATION	06	00056	056	560010	6165
NATIONAL FOREST LAND	06	00056	056	560010	5138
<b>OFFICE OF DEP COMMISSIONER</b>	06	00056	056	560510	
DEPUTY COMMISSIONER	06	00056	056	560510	6003
GOVERNANCE	06	00056	056	560510	2022
PRESCHOOL DEVELOPMENT GRANT	06	00056	056	560510	3065
BUSINESS MANAGEMENT	06	00056	056	560510	6002
FISCAL MANAGEMENT	06	00056	056	560510	7007
HUMAN RESOURCES	06	00056	056	560510	1207
PRINTING REVOLVING FUND	06	00056	056	560510	6530
TEACHER OF THE YEAR	06	00056	056	560510	4132
OIT STATE	06	00056	056	560510	4275
SENATE YOUTH PROGRAM	06	00056	056	560510	3910
<b>EDUCATION ANALYTICS &amp; RESOURCE</b>	06	00056	056	567010	
EDUCATION ANALYTICS & RESRCS	06	00056	056	567010	3041
FEDERAL AUDIT COMPLIANCE	06	00056	056	567010	3042

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NCES SURVEY	06	00056	056	567010	3044
EDUCATIONAL OPPORTUNITIES	06	00056	056	567010	3046
EDUCATIONAL STATISTICS	06	00056	056	567010	3047
SCHOOL SAFETY & FACILITIES	06	00056	056	567010	3058
FEDERAL ACCOUNTABILITY	06	00056	056	567010	3059
UNIQUE FUNDS	06	00056	056	567010	3061
CHARTER SCHOOLS	06	00056	056	567010	2450
NH BUILDING AUTHORITY	06	00056	056	567010	3064
YOUTH RISK BEHAVIOR SURVEY	06	00056	056	567010	3300
STATE LONGITUDINAL DATA SYSTMS	06	00056	056	567010	7128
<b>EDUCATOR SUPPORT &amp; HIGHER ED</b>	06	00056	056	566510	
CAREER SCHOOL LICENSING	06	00056	056	566510	1859
VETERANS EDUCATION SERVICES	06	00056	056	566510	1860
SCHOLARSHIPS FOR ORPHANS OF VE	06	00056	056	566510	1864
NEW ENGLAND BOARD OF HIGHER ED	06	00056	056	566510	1865
HIGHER ED/TRANSCRIPT ADMIN FEES	06	00056	056	566510	6777
HIGHER EDUCATION COMMISSION	06	00056	056	566510	8679
DUAL & CONCURRENT ENROLLMENT	06	00056	056	566510	9007
EDUCATION CREDENTIALING	06	00056	056	566510	9008
TEACHERS COMPETENCE FUND	06	00056	056	566510	9011
HARRIET L. HUNTRESS FUND	06	00056	056	566510	9012
HATTIE E.F. LIVESEY FUND	06	00056	056	566510	9014
<b>LEARNER SUPPORT</b>	06	00056	056	562010	
LEARNER SUPPORT	06	00056	056	562010	6401
NH SCHOLARS PROGRAM	06	00056	056	562010	7534
FRENCH IMMERSION GRANT	06	00056	056	562010	3024
DIGITAL LITERACY FOR EDUCATORS	06	00056	056	562010	2502
INSTRUCTIONAL SUPPORT	06	00056	056	562010	2503
IDEA-SPECIAL ED-ELEM/SEC	06	00056	056	562010	2504
IDEA- SPECIAL ED-PRESCHOOL	06	00056	056	562010	2505
STATE PROF DEVELOPMENT	06	00056	056	562010	2506
SPECIAL EDUCATION-STATE	06	00056	056	562010	3014
COURT ORDERED PLACEMENTS	06	00056	056	562010	3015
PROJECT AWARE	06	00056	056	562010	2508
SYSTEM OF CARE GRANT	06	00056	056	562010	5060
STUDENT WELLNESS-STATE	06	00056	056	562010	2171
TITLE I-A COMPENSATORY ED	06	00056	056	562010	2509
TITLE II-A PROF DEVELOP	06	00056	056	562010	2510
TITLE V-B RURAL/LOW INCOME SCH	06	00056	056	562010	2511
TITLE I-C MIGRANT EDUCATION	06	00056	056	562010	2512
MIGRANT EDUCATION CONSORTIUM	06	00056	056	562010	2513
TITLE IX HOMELESS EDUCATION	06	00056	056	562010	2515

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DESCRIPTION	CAT	DEPT	AGENCY	ACTIVITY	ACCT UNIT
TITLE III ENGLISH LEARNERS	06	00056	056	562010	2516
TITLE IV-A 21st CENT STUDENT	06	00056	056	562010	2518
TITLE IV-B 21st CENT COMMUNITY	06	00056	056	562010	2519
TITLE I NEGLECTED & DELINQUENT	06	00056	056	562010	2523
SCHOOL NUTRITION-SCH PROGRAMS	06	00056	056	562010	2526
SCHOOL NUTRITION-FFVP	06	00056	056	562010	2527
SCH NUTRITION-STATE MATCH/MOE	06	00056	056	562010	3029
SCH NUTRITION-CHILD&ADULT FOOD	06	00056	056	562010	2528
SCHOOL NUTRITION-SUMMER FOOD	06	00056	056	562010	2529
SCHOOL NUTRITION-EQUIPMENT	06	00056	056	562010	2172
ASSESSMENT - STATE	06	00056	056	562010	2531
ADVANCED PLACEMENT FEE	06	00056	056	562010	2532
NAEP	06	00056	056	562010	2533
ASSESSMENT - FEDERAL	06	00056	056	562010	2534
ROBOTICS EDUCATION FUND	06	00056	056	562010	4021
CTE VOC ED - FEDERAL	06	00056	056	562010	4026
CTE VOC ED - STATE	06	00056	056	562010	4027
APPRENTICESHIP TRAINING	06	00056	056	562010	4028
ADULT EDUCATION-FEDERAL	06	00056	056	562010	4037
ADULT EDUCATION-STATE	06	00056	056	562010	4039
HI-SET	06	00056	056	562010	4045
SCHOOL CLIMATE TRANSFORMATION	06	00056	056	562010	2370
SCHOOL CLIMATE TRANS-OTH FNDS	06	00056	056	562010	2380
STOP SCHOOL VIOLENCE	06	00056	056	562010	2375
STUDENT WELLNESS GOV COMM FD	06	00056	056	562010	1074
<b>WORKFORCE INNOVAT/CAREER TECH</b>	06	00056	056	565010	
WIOA - YOUTH TITLE I	06	00056	056	565010	4095
VOCATIONAL REHAB - STATE	06	00056	056	565010	2536
VR ADMIN PROGRAM - FEDERAL	06	00056	056	565010	2537
VR FIELD PROGRAMS-FEDERAL	06	00056	056	565010	2538
SUPPORTED EMPLOYMENT - FEDERAL	06	00056	056	565010	2539
VR CLIENT CONTRIBUT (SS TRUST)	06	00056	056	565010	2541
INDEPENDENT SVCS PT B-FEDERAL	06	00056	056	565010	2542
INDEPENDENT SVCS PT B-STATE	06	00056	056	565010	3006
INTERPRETER CERTIFICATION	06	00056	056	565010	2543
JOHN NESMITH FUND	06	00056	056	565010	2547
VENDING STANDS-SET ASIDE	06	00056	056	565010	2548
INDEPENDENT SVCS-BLIND-STATE	06	00056	056	565010	2544
INDEPENDENT SVCS-BLIND-FEDERAL	06	00056	056	565010	2549
INDEPENDENT SVCS-BLIND-PRIVATE	06	00056	056	565010	2173
DISABILITY DETERMINATION SRVCS	06	00056	056	565010	2550
<b>EDUCATION DEPT</b>	06	00056	056	560040	



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DESCRIPTION	CAT	DEPT	AGENCY	ACTIVITY	ACCT UNIT
EDUCATION TRUST FUND	06	00056	056	560040	3043
<b>COMMUNITY COLLEGE SYSTEM OF NH</b>	06	00058			
<b>COMMUNITY COLLEGE SYSTEM OF NH</b>	06	00058	058		
<i>NH COMM TECH COLLEGE SYSTEM</i>	06	00058	058	580010	
COLLEGE SYSTEM OFFICE	06	00058	058	580010	5931
<b>LOTTERY COMMISSION</b>	06	00083			
<b>LOTTERY COMMISSION</b>	06	00083	083		
<i>NH LOTTERY COMMISSION</i>	06	00083	083	830013	
NH LOTTERY DIVISION	06	00083	083	830013	2028
<i>UNEMPLOYMENT COMPENSATION</i>	06	00083	083	831513	
UNEMPLOYMENT COMPENSATION	06	00083	083	831513	5298
<i>COUNCIL FOR RESPONSBLE GAMBLNG</i>	06	00083	083	832013	
COUNCIL FOR RESPONSBLE GAMBLNG	06	00083	083	832013	8054
<b>UNIVERSITY SYSTEM OF NH</b>	06	00050			
<b>UNIVERSITY SYSTEM OF NH</b>	06	00050	050		
<i>UNIVERSITY SYSTEM OF NH</i>	06	00050	050	506010	
UNIVERSITY SYSTEM OF NH	06	00050	050	506010	1855
<b>POLICE STDS &amp; TRAINING COUNCIL</b>	06	00087			
<b>POLICE STDS &amp; TRAINING COUNCIL</b>	06	00087	087		
<i>ADMIN &amp; STANDARDS</i>	06	00087	087	870510	
ADMINISTRATION AND STANDARDS	06	00087	087	870510	8980
<i>TRAINING</i>	06	00087	087	871010	
LAW ENFORCEMENT TRAINING	06	00087	087	871010	6639

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APPENDIX B-EXPENDITURE CLASS AND ACCOUNT CODES-BY CLASS**

EXP CLASS	EXPENSE ACCOUNT	EXPENSE ACCOUNT NAME	DETAIL EXPENSE ACCOUNT DESCRIPTION
010	500100	Regular Officers and Employees	Payroll expenditures for employees in the classified system and classed as permanent employees.
010	500101	IT Employees	Information Technology employees, permanent, classified.
010	500103	Temporary Employees; Salaries	A temporary position is one known to be of limited duration and one in which no employee benefit rights accrue to the employee.
010	500108	Salaries POS	Used in Fund 060 to allocate salaries from the Point of Service health insurance plan.
010	500120	Longevity Permanent	Used for payment of longevity on December 1st or the first working day thereafter for eligible employees paid from classes 10-19. Based on the number of years of service.
010	500145	Other personal services	Personal services budgeted in class 010 and not otherwise categorized.
011	500102	Salary Judges and Associates	Payroll expenditures for Judges and Associate Judges in the Court System.
011	500124	Special Justices	Payroll expenditures for Special Justices contracted in Arbitration cases.
011	500125	Legislators	Payments to House of Representative or Senate members for the biennium.
011	500126	Salary Unclassified	Payroll expenditures for Unclassified employees budgeted in class 011.
011	500127	Longevity Unclassified	Payroll expenditures for Longevity payments to Unclassified employees budgeted in class 011.
011	501096	Salary Other Unclassified	Payroll expenditures for Unclassified employees budgeted in class 011.
011	501527	Salary Unclassified Part-time	Payroll expenditures for Part-time Unclassified employees budgeted in class 011.
012	500128	Salary Unclassified	Payroll expenditures for Unclassified employees budgeted in class 012.
012	500129	Salary Unclassified IT	Payroll expenditures for Unclassified Information Technology employees budgeted in class 012.
012	500130	Longevity Unclassified	Payroll expenditures for Longevity payments to Unclassified employees budgeted in class 012.
012	501097	Salary Other Unclassified	Payroll expenditures for Unclassified employees budgeted in class 012.
012	501528	Salary Unclassified Part-time	Payroll expenditures for Part-time Unclassified employees budgeted in class 012.
013	500131	Salary Other Non & Unclassified	Payroll expenditures for Unclassified or Non-classified employees not otherwise categorized and budgeted in class 013.
013	500132	Salary Council & Attys General	Payroll expenditures for Executive Council and Attorney General budgeted in class 013.
013	500133	Longevity Unclassified	Payroll expenditures for Longevity payments to Unclassified employees budgeted in class 013.
013	501098	Salary Other Unclassified	Payroll expenditures for Unclassified employees budgeted in class 013.
014	500134	Salary Other Unclassified	Payroll expenditures for Unclassified employees budgeted in class 014.
014	500136	Longevity Unclassified	Payroll expenditures for Longevity payments to Unclassified employees budgeted in class 014.
015	500137	Salary Other Unclassified	Payroll expenditures for Unclassified employees budgeted in class 015.
015	500138	Salary Unclass It Employees	Payroll expenditures for Unclassified Information Technology employees budgeted in class 015.
016	500141	Salary Non Class Employees	Payroll expenditures for Non-classified employees and budgeted in class 016.
016	500143	Longevity Non Classified	Payroll expenditures for Longevity payments to Non-classified employees budgeted in class 016.
016	500144	Longevity	Used for payment of longevity on December 1st or the first working day thereafter for eligible employees paid from classes 10-19. Based on the number of years of service.
016	504107	Salary Non-Class; Part-time Empl.	Payroll expenditures for Part-Time, Non-classified employees and budgeted in class 016.
017	500147	Other Full Time Employee Special Pay	Payroll expenditures for other full-time employees not otherwise categorized.
017	500148	Outside Details	Payroll expenditures for law enforcement overtime at outside detail not otherwise categorized.
017	507281	Other Full Time Employee Special Pay	Health Benefit Savings payments.
018	500106	OVERTIME	Payroll expenditures for hours worked over 40 hours per week to permanent classified employees.
019	500105	Holiday	Payroll expenditures to full-time or part-time employees for working on a holiday.
020	500200	Supplies (Consumable)	This classification embraces all commodities that will be used within one year. Includes photo processing, birth certificates, certificate of good standing, background and credit checks and bottled water.
020	500203	Materials And Manufacturing	Materials for manufacturing cement, steel, lumber, leather, etc.
020	500204	Banking Fees	Service charges, check charges, stop-payment charges, etc.
020	500205	Credit Card Processing Service	Expenditures to card processing vendors for Credit Card processing fees.
020	500206	E-Gov Processing Fees	Electronic filing processing fees.
020	500207	Food - Non Institutional	Food Non-Institutional, i.e., food purchased for meetings.
020	500212	Clothing	Includes all clothing for institutional inmates and uniforms for employees when furnished by the state. Also such items as sewing supplies and services, outer garments, head coverings, footwear, dry cleaning, silk screening, protective gear, i.e. glasses, goggles, gloves.
020	500213	Stock In Trade	Includes and all commodities purchased for resale.
020	500216	Postage	Includes charges for postage stamps. Stamped envelopes, parcel post, bulk mail permits and replenishment of postage accounts.
020	500217	Printing And Binding	Includes the expenses for printing and binding of reports, licenses, and publications issued by departments. Does not include printing of letter-heads, office forms, envelopes, etc. These items should be included in supplies (0200).
020	500218	Duplicating Supplies	Includes ink, paper, stencils, etc., for the reproduction of records within the department.
020	500219	Transportation Of Things	Includes expenditures for freight, express transport on shipments made by the state departments. Transportation charges on shipments to the state should, whenever possible, be included in the cost of the commodity acquired.
020	500223	Pc Desktop Supplies	Supplies for PCs, PC printers and related equipment, diskettes, CD-R & CD-RW disks, cleaners, forms, print cartridges.
020	500224	Mainframe Comp Supplies	Printers, storage devices and related mainframe supplies.
020	500229	New Buildings	Expenses related to new building construction.
020	500232	Scrap	Expenses related to the disposal of scrap material.

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EXP CLASS	EXPENSE ACCOUNT	EXPENSE ACCOUNT NAME	DETAIL EXPENSE ACCOUNT DESCRIPTION
020	500235	Vehicle Maintenance	Includes all expenditures for operation, maintenance, and upkeep of motor vehicles, other than motor cars used exclusively for transportation of persons in travel status, such as labor, gasoline, oil, tires, batteries, replacement parts, etc., provided under contract (express or implied) for repairs or operation. This classification covers trucks, tractors, power machinery, aircraft, boats, etc. (Upkeep of motor cars used for travel purposes only will be included in code 0705). When work is done by regular employees of a department only parts and materials would be charged here, labor is absorbed by personnel service account.
020	500237	Hospitals For Profit	For Profit Hospitals.
020	500238	Hospitals Non Profit	Not for Profit Hospitals.
020	500239	Laboratory Services	Laboratory fees for drug testing, toxicology costs, blood alcohol testing or related biological analysis.
020	500241	Highway Materials	This class shall include all articles, commodities, materials, etc., which can be definitely identified as designed for the maintenance or repair of and becoming an integral part of roadways or bridges.
020	500244	Promotional	Includes co-sponsor of workshops or conferences or promotional materials at point of service locations.
020	500245	Subsistence-Support Of Persons	Includes the expenditures for services which provided food, lodging, and personal care for persons, such as the furnishing of food, lodging, hospital, nursing homes, etc. These expenses are usually contractual services.
020	500247	Advertising And Publication	Includes all expenditures for services to attract attention or notice to want or desire, or to satisfy legal requirements, or to make public announcements of facts including: advertising for bids, sale of public lands, leases, contract work, etc., publication of public laws and ordinances, and judicial and legal notices.
020	500249	Contract Earnings-No Struc. Rep	Includes all contracts for maintenance which cannot be classified as "repairs" or the original construction of "permanent improvements". The maintenance of highway items, for example, includes reimbursement to towns for the expense incurred in removal of snow from state highways.
020	500250	Insurance And Bond Premiums	Includes insurance of any kind and official and employee performance bond premiums.
020	500252	Miscellaneous	Includes current costs which cannot be allocated to any of the foregoing groups, such as loss or theft, janitor and cleaning services on non-state employees, elevator inspection, disinfecting and towel services, and any other miscellaneous services. When preparing budgets the items in this code should be in complete detail.
020	500254	Audit	Expenditures for outside audit services by independent auditors of systems or procedures.
020	500283	Depreciation	Expense account for allowances made for loss in value of equipment over time.
020	500920	Fleet-Unleaded Gasoline	Unleaded gasoline purchased for state vehicles in bulk.
020	500921	Fleet-Diesel	Diesel purchased for state vehicles in bulk.
020	500922	Fleet-Natural Gas (CNG)	Natural gas purchased for state vehicles in bulk.
020	500924	Fleet-Liquefied Petroleum Gas	Liquefied petroleum gas purchased for state vehicles in bulk.
020	500925	Fleet-Biodiesel	Biodiesel purchased for state vehicles in bulk.
020	501578	Propane - Non Heating	Propane powers some locomotives, buses, forklifts.
021	500211	Food Institutions	Includes all food for human consumption in an institutional setting.
022	500242	Contract Equipment Operator	Expenditures for contract equipment operators utilized by Highway or Turnpike funds to maintain State roads, beaches and other property.
022	500248	Rent To Owners Non-State Space	Includes rent of building, offices, land equipment, office appliances, and other rents paid by the state. It does not include rental of equipment used in making repairs and alterations as these should be charged to code 0225, 0226, 0227.
022	500255	Rental/Lease - Office Equipment	Rental / Lease - Office Equipment.
022	500256	Computer Lease	Expenditures for computer equipment used under a lease agreement, either desktop or mainframe.
022	500257	Rent/Lease Non Office Equip	Rental / Lease - Non-Office Equipment.
022	500258	Rent To Agents Non-State Space	Rent to Agents - Non-State Space.
022	500259	Security Deposits For Rentals	Security deposits for rentals of non-state space.
022	501576	Surcharge for Fuel	Expenses for fuel charges that are added to freight charges for the transporting of fuel.
023	500210	Fuel (Except Motor Vehicles)	Includes coal, oil for heat, wood, gasoline for motors or used for heating.
023	500214	Water/Sewage	Includes contractual services for these purposes.
023	500263	Natural Gas	Natural gas used for heating and electricity.
023	500264	Fuel Oil	Fuel oil used for heating.
023	500265	Propane	Propane used for heating.
023	500266	Steam	Steam used for heating.
023	500267	Diesel Fuel-Generators	Diesel fuel used for generators.
023	500268	Water	Utility expense for use of city water supply.
023	500269	Sewer	Utility expense for use of city sewer.
023	500291	Electricity	Utility expense for private electricity producers.
024	500225	Contract Repairs: Machine-Equip	Includes contractual costs of labor, materials, parts, etc., for repairs and/or alterations to machinery, equipment, furniture, and fixtures of all description with the exception of motor vehicles.
024	500227	Contract Repairs-Office Equipment	Includes the cost of repairs and alterations of State owned office equipment.
024	500228	Own Forces Repair (Mach-Equip)	Includes the cost of necessary supplies and repair materials to be used by maintenance forces of the state in completing projects of repair to machinery and equipment as recommended by public works division maintenance reports. Labor costs for these projects is absorbed by the personnel services account.
025	506467	Vehicle Usage Garage	Individual vehicles State owned in use by State agencies.
025	506468	Vehicle Usage Fleet	Fleet vehicles State owned in use by State agencies.
025	509025	Lease of State-Owned Equip	Lease of state owned equipment from one agency by another.
026	500251	Membership Fees	Includes dues for membership in national associations or other associations necessary for the proper conduct of state business.
027	582703	Transfers To DoIT	Payment by Agencies for hardware, software and related technology procured on their behalf by Dept. of Info Technology
028	582814	Transfer To General Services	Payments to General Services Bureau of the Dept. of Administrative Services

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EXP CLASS	EXPENSE ACCOUNT	EXPENSE ACCOUNT NAME	DETAIL EXPENSE ACCOUNT DESCRIPTION
029	500290	Transfers within an Agency	Payments within an Agency.
030	500300	Motor Vehicles (New)	Includes passenger cars, station wagons, buses, trucks, tractors, trailers, boats, etc.
030	500301	Office Equipment - Furnish(New)	Includes tables, desks, chairs, filing cabinets, office machines, etc., and floor and wall coverings such as carpets, rugs, mats, linoleum, potable partitions, shelves, etc.
030	500302	Educ. Scient. Rec. Equip.(New)	Includes purchase of equipment of all kinds which will be used for educational, scientific and recreational activities which is new or additional to existing items.
030	500304	Farm Implements And Equipment(New)	Includes agricultural and horticultural equipment such as plows, harrows, reapers, binders, racking machines, rollers, and other lawn and garden tools and equipment.
030	500305	Construct - Repair Equip (New)	Includes equipment and tools used in the construction and repair of buildings, roads, structures, etc. Charge to this account the expenditure for all road machines (exclusive of motor trucks) such as road rollers, road building tractors, bulldozers, scrapers, scarifiers, plows, scoops, graders, used in the construction of highways. Include all expenditures made for acquisition of tools and equipment required by carpenters, machinists, electricians, plumbers, masons, plasterers, etc. If life is less than one year and/or cost is \$50 or less, charge to account number 0200 - supplies or account 0225 - repairs.
030	500306	Institutional Equipment (New)	Includes instruments, appliances, and equipment required for the care and treatment of persons such as surgical and dental instruments, kitchen and dining room furnishings, utensils, chairs, tables, beds, fixtures, etc., when used in hospitals and/or institutions.
030	500307	Engineer Instruct. - Equip (New)	Includes engineering and surveyor's equipment and tools such as transits, levels, tripods, drafting tables, compasses, etc.
030	500311	Equipment - General (New)	Expenditures for new equipment not otherwise categorized.
030	500320	Motor Vehicles (Replace)	Includes passenger cars, station wagons, buses, trucks, tractors, trailers, boats, etc. This code number should also include the net cost when trade-in of old items are involved.
030	500321	Office Equip-Furnish (Replace)	Includes tables, desks, chairs, filing cabinets, office machines, etc., and floor and wall coverings such as carpets, rugs, mats, linoleum, potable partitions, shelves, etc.
030	500322	Ed-Science- Rec Equip(Replace)	Includes purchase of equipment of all kinds which will be used for educational, scientific and recreational activities which is new or additional to existing items.
030	500323	Livestock (Replace)	Includes the cost of bovine animals, pigs, sheep, hens, etc.
030	500325	Construction-Repair Equip (Replace)	Includes equipment and tools used in the construction and repair of buildings, roads, structures, etc. Charge to this account the expenditure for all road machines (exclusive of motor trucks) such as road rollers, road building tractors, bulldozers, scrapers, scarifiers, plows, scoops, graders, used in the construction of highways. Include all expenditures made for acquisition of tools and equipment required by carpenters, machinists, electricians, plumbers, masons, plasterers, etc. If life is less than one year and/or cost is \$50 or less, charge to account number 0200 - supplies or account 0225 - repairs.
030	500326	Institutional Equip (Replace)	Includes instruments, appliances, and equipment required for the care and treatment of persons such as surgical and dental instruments, kitchen and dining room furnishings, utensils, chairs, tables, beds, fixtures, etc., when used in hospitals and/or institutions.
030	500327	Engineer Instruct-Equip (Replace)	Includes engineering and surveyor's equipment and tools such as transits, levels, tripods, drafting tables, compasses, etc.
030	500331	Equipment - General (Replace)	Replacement equipment - general equipment not otherwise categorized.
030	500332	Medical Equipment	Expenditures including microscopes, scales, defibrillator, cardiac monitors, thermometers.
030	501836	Automobiles, Sub-Compact	4-Door Sedan, 4 cyl. 13.75 ft. long, gas, electric, hybrid.
030	501837	Automobiles, Compact	4-Door Sedan, 4 cyl. 14.77 ft. long, gas, electric, hybrid.
030	501838	Automobiles, Mid-Size	4-Door Sedan, 4 cyl. 15.83 ft. long, gas, electric, hybrid.
030	501839	Automobiles, Mid-Size	4-Door Sedan, 6 cylinder engine 15.83 ft. long.
030	501841	Automobiles, Full Size	4-Door Sedan, 6 cylinder engine 16.1 ft. long.
030	501842	Automobiles, Full Size	4-Door Sedan, 8 cylinder engine 16.1 ft. long.
030	501843	Automobiles, Police Special V6	4-Door Sedan, Special Law Enforcement Package.
030	501844	Automobiles, Police Special V8	4-Door Sedan, Special Law Enforcement Package.
030	501845	Station Wagons, Compact	Compact, 4-Door, extended interior with a tailgate.
030	501846	Station Wagons, Mid-Size	Mid-Size, 4-Door, extended interior with a tailgate.
030	501847	Vehicles, Sport Utility V4	Four wheel or all wheel drive, Compact, 4 Cylinder.
030	501848	Vehicles, Sport Utility V6 or V4 or both?	Four wheel or all wheel drive, Mid-Size, 6 Cylinder - price point is for a Mid-Size 4 Cylinder SUV.
030	501850	Trucks, Pickup, Compact	Trucks, Pickup, Compact, 2WD, Reg Cab 4 Cyl.
030	501851	Trucks, Pickup, 1/2 ton	Trucks, Pickup, 1/2 Ton, 2WD, Reg Cab 6 Cyl.
030	501852	Trucks, Pickup, 3/4 ton	Trucks, Pickup, 3/4 Ton, 2WD, Reg Cab, 8 Cyl.
030	501853	Trucks, Pickup, One Ton	Trucks, Pickup, 1 Ton, 2WD, Reg Cab 8 Cyl.
030	501855	Trucks, Pickup, Diesel	Trucks, Pickup, 1 Ton, 2WD, Reg Cab 8 Cyl Diesel dual wheel.
030	501856	Vans, Cargo, Minivan	Vans, Cargo, Minivan.
030	501857	Vans, Cargo, Standard	Vans, Cargo, Regular Wheelbase.
030	501860	Vans, Cargo, Full Size	Vans, Cargo, Extended Wheelbase.
030	501862	Vans, Passenger, Minivan	Up to 5 seating capacity, Minivan.
030	501863	Vans, Passenger, Extended Wheelbase	7-12 seating capacity, Extended Wheelbase.
030	501864	Motorcycles	No more than 3 wheels, with seat or saddle for the rider.
030	501865	ORV, tracked/wheeled	Off Road Vehicles, track driven or wheeled.
031	509031	Equipment (EIF) Bonded	Equipment approved by the electronic industries foundation.
032	509024	Equipment HB647-96 DOT	Expenditure for equipment purchased by Dept. of Transportation.
033	500149	Interest In Land	Expenditures for maintenance and management of land held for resale or future development.
033	500150	Land Purchases	Purchase of land by either eminent domain or for use by the State.
033	509033	Land Acquisitions and Easement	Expenses related to land acquired for easement purposes, including appraisals and title search.
034	500099	Major IT Systems	Major Information Technology equipment purchases - capital projects.
034	500151	Bonded Expenses	Expenses of paying the principal and interest of bonded debt by the State.

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APPENDIX B-EXPENDITURE CLASS AND ACCOUNT CODES-BY CLASS**

EXP CLASS	EXPENSE ACCOUNT	EXPENSE ACCOUNT NAME	DETAIL EXPENSE ACCOUNT DESCRIPTION
034	500152	Design / Study	Costs paid to architects and construction planning vendors associated with design/study of capital projects.
034	500153	Expansion Buildings	Costs associated with additions to existing buildings - capital projects.
034	500154	Highway Contract Pmts - Capital	Payments to contractors for highway construction under capital projects appropriations.
034	500155	Health, Safety & Energy Project	Expenditures for capital fund projects to promote health, safety and energy efficiency projects.
034	500156	Land Acquisition	Purchase of land for resale or future development.
034	500157	Land Improvements	Items having limited lives, such as walkways, driveways, fences, and parking lots.
034	500158	Leasehold Improvements Building	Fixtures, attached to real estate that are generally acquired or installed by the tenant.
034	500159	Leasehold Improvements Land	Items having limited lives, such as walkways, driveways, fences, and parking lots acquired or installed by the tenant.
034	500160	Major Equipment	Major equipment purchases that are included in capital projects or considered capital expenditures.
034	500161	New Construction	New construction that is included in a capital project or considered a capital expenditure.
034	500162	Repair / Renovation Buildings	Repairs or upgrades to existing building structures as part of a capital project or considered a capital expenditure.
034	501574	Capital Projects Salary	Salary expenses of permanent employees dedicated to management of capital projects.
034	501575	Capital Projects Benefits	Benefit expenses of permanent employees dedicated to management of capital projects.
037	500165	Computer Hardware Maint	Non-Desktop Computer Maintenance.
037	500166	Computer Server Hardware - New	Computer Server Hardware - New.
037	500167	Comp Server Hardware - Replacement	Comp Server Hardware - Replacement.
037	500168	Desktop Hardware Maint.	Desktop Hardware Maintenance.
037	500169	Mainframe Hardware - New	Mainframe Hardware - New.
037	500170	Mainframe Hardware - Replacement	Mainframe Hardware-Replacement.
037	500171	Network Hardware - New	Network Hardware - New.
037	500172	Network Hardware - Replacement	Network Hardware - Replacement.
037	500173	PC Desktop Hardware - New	Expenditures for new desktop workstations, including monitors, central processing units and keyboards.
037	500174	PC Desktop Hardware - Replace	Expenditures for replacement of desktop workstations, including monitors, central processing units and keyboards.
037	501588	Mainframe Hardware Maint	Hardware maintenance expense for the testing and cleaning of an operating system of equipment
037	501589	Network Hardware Maintenance	Maintenance expense for performing repairs and upgrades, maintenance also involves corrective and preventive measures to make the managed network run "better".
037	504116	Virtual Environment Hardware	
038	500175	Desktop Software	Computer Software - Minor upgrades, customer support, application licenses and installation.
038	500176	Online Services	Information and function-related services accessed using a modem and a computer. The Internet, BBS, and commercial services, such as Amazon, are examples of online services.
038	500177	Software License / Maint.	Non-Desktop Software License / Maintenance for statewide applications.
038	500178	Software Mainframe / Network	Computer Software expense when software has a statewide utilization across many State agencies.
038	504117	Virtual Environment Software	
038	509038	Technology - Software	Software is the entire set of programs, procedures, and routines associated with the operation of a computer system, including the operating system.
039	500179	Telecommunications - Supplies	Supplies for the Telecommunications operations of systems and equipment.
039	500180	Telecommunications Data	Telecommunications - Primarily Data. A line connected to a device other than a telephone, i.e. Carrier circuits Internet access, alarm service, cable TV.
039	500181	Telecommunications Equipment - major	Telecommunications major equipment - purchases over \$100 in value.
039	500183	Telecommunications Equipment - minor	Telecommunications minor equipment - purchases under \$100 in value.
039	500187	Telecommunications Networking	Telecommunications purchases for networks of phone banks or site specific usage.
039	500188	Telecommunications Voice	Telecommunications - Primarily Voice or any item that may be attached to a telephone (analog phone lines).
039	500189	Wireless Data	The transmission of data via air waves via pagers, texting and email. Web access and other specialized data applications and specifically excludes voice transmission.
039	500190	Wireless Voice	Expenses for cellphones issued to State employees.
039	500191	VoIP Telephone	Voice over internet protocol expenditures -SUTDN -VoIP.
039	500192	WAN network payments	Data network expenditures - SUTDN - DATA.
039	504122	Pagers	
039	506637	SUTDN - Carrier Ethernet Svc. (CES)	Monthly carrier Ethernet services (CES) billings.
039	506638	SUTDN - VoIP - Enhanced Services	SIP usage charges; Contract center license AMARNet; Video Conferencing; Personal Communicator, etc.
040	500800	Indirect Costs - SWCAP	For reimbursement to general fund from other than general funded agencies, proportionately, for services received from State central service agencies.
040	501587	Indirect Costs - Internal to Agency	Used for the remaining share of the Agency's internal indirect costs allocated.
041	500801	Audit Fund Set Aside	Expenses related to financial and compliance audits of federally funded programs.
042	500620	Post Retirement Benefits	Used to reimburse the general funds for payments made to retirees health insurance.
043	500401	Bond Principal Payments	Includes bond principle payments by the State Treasury directly to bond holders of record or via paying agent in redemption of outstanding bonded indebtedness.
043	500406	Bond Interest Payments	Includes bond interest payments by the state treasurer directly to bond holders of record or via payment agent for interest on bonded debt.
043	501406	Bond Interest Payments	Includes bond interest payments by the state treasurer directly to bond holders of record or via payment agent for interest on bonded debt.
044	500400	Debt Payment	Includes expenditures made in the redemption of outstanding bonded indebtedness, temporary loans, and other floating debt.

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EXP CLASS	EXPENSE ACCOUNT	EXPENSE ACCOUNT NAME	DETAIL EXPENSE ACCOUNT DESCRIPTION
044	500402	Rev Bond Principal Payments	Special type of municipal bond distinguished by its guarantee of repayment solely from revenues generated by a specified revenue-generating entity associated with the purpose of the bonds.
044	500405	Interest (Payment)	Includes expenditures for interest on bonded debt, temporary loans, or other floating debt. Also, interest paid on trust fund obligations held by the state as banker or trustee.
044	500407	Rev Bond Interest Payments	Only the revenues specified in the legal contract between the bond holder and bond issuer are required to be used for repayment of the interest of the bonds.
045	509045	Personnel Services/Non Benefit	Contracts with staffing agencies for temporary workers.
046	500416	IT Consultants - Telecommunication	Information Technology consultants for Telecommunications systems.
046	500460	Legal Consultants Non-Benefit	Attorneys contracted as consultants.
046	500462	Med Consultants Non-Benefit	Medical professionals contracted as consultants.
046	500463	Eng. Consultants Non-Benefit	Engineering professionals contracted as consultants
046	500464	Gen Consultants Non-Benefit	Engineering professionals contracted as consultants.
046	500465	IT Consul-Non-Benefit	Information Technology consultants.
046	500466	IT Service Vendor Non-Benefit	Information Technology consultants with service contracts.
046	500638	Consulting Active HMO	Medical consultants contracted for the HMO plan active employees.
046	500659	Consulting Active POS	Medical consultants contracted for the POS plan active employees.
046	500663	Consulting Ro65	Medical consultants contracted for the medical plan for Retirees over age 65.
047	500240	Own Forces Maintenance (Bldg-Grnds)	Includes the cost of necessary supplies and repair materials to be used by maintenance forces of the state in completing projects of repairs to building and grounds as recommended by the public works division.
048	500226	Contract Repairs; Bldg. Grounds	Includes the contractual cost of maintenance projects as procured by the public works division.
048	500293	Janitorial Services	Expenses related to the cleaning and maintenance of State owned or leased buildings.
049	5849xx	Inter-Agency Grants; where xx in the account number is the receiving agency	Includes expenditures for inter-agency project grants such as crime commission, education, state library, highway safety, and the like which are made to one state agency from another state agency such as CDP payments, rental payments, attorney general payments, etc., under this object.
049	5849xx	Trnsfr To Agencies-Other Than Bldg.; xx in the account number is the receiving agency	Inter-governmental transfers for services other than rental cost of buildings.
050	500107	Board Members Per Diem	Payments to appointed State Board members on a per day basis.
050	500109	Part Time Salaries	Salaries paid to part-time employees.
050	501122	Adjunct Faculty	Any instructor teaching courses whose compensation in salary and/or fringe benefits is not equal to the compensation received by full-time contractual faculty.
050	501577	IT Part Time Salaries	Salaries paid to information technology part-time employees.
054	500526	Grants To Individuals	State sponsored grants for educational or medical purposes used by individual citizens.
054	500527	Grants To Organizations	State sponsored grant awards to municipalities or private organizations.
054	500528	Other Awards And Indemnities	Cultural, medical, educational awards to individuals or organizations.
054	500529	Purchases For Beneficiaries	Expenses for alternative medical treatments not covered by Medicaid or personal expenses as approved by the department.
054	502370	NHH Revolving Fund Expenditures	Disbursements for repeated expending and replenishment of resources for a specific program or purpose.
054	502620	Hamilton Smith Fund Exp	Distributions to the University of NH as agreed by the State detailed in the Hamilton Smith Trust.
054	502621	Benjamin Thompson Fund Exp	Distributions to the University of NH as agreed by the State detailed in the Ben Thompson Trust.
055	506641	Flood Control payments	Tax relief to municipalities for land acquired under RSA: 122.
057	500531	Books	Expenditures for Books; New or Replacement.
057	500532	Electronic Media	Expenses for video recordings, audio recordings, multimedia presentations, slide presentations, CD-ROM and Online Content.
057	500533	Professional Journals	Expenses for journals that present in-depth, original research in a specific field.
057	500534	Subscriptions - Online	Expenses paid to receive or be given access to electronic texts or services, especially over the Internet.
057	500535	Subscriptions / Periodicals	Subscription expenses to a publication issued at regular intervals, usually monthly or weekly.
059	500116	Salary It Service Vendor	Information Technology Service Vendors.
059	500117	Salary Temporary Employees	Payroll expenses for temporary employees and budgeted in class 059.
059	500118	Salary It Temp Employees	Payroll expenses for information technology temporary employees and budgeted in class 059.
059	500123	Longevity Temporary	Used for payment of longevity on December 1st or the first working day thereafter for eligible employees paid from classes 50-59.
060	500601	Fica (Permanent)	Withholding taxes from permanent employees due to the Federal government.
060	500602	Health Ins Benefit (Perm)	Premium based health insurance payments for permanent employees.
060	500603	Life Ins Benefit (Perm)	Premium based life insurance payments for permanent employees.
060	500604	Employees' Retire (Perm)	Deductions processed for retirement benefits for permanent employees.
060	500605	Dental Benefits (Perm)	Premium based dental insurance plan payments for permanent employees.
060	500606	Police Retirement (Perm)	Law enforcement retirement deductions, permanent law enforcement employees.
060	500610	Health Benefits - Retired	Premium based health insurance payments for retired employees.
060	500611	Fica (Temporary)	Withholding taxes from temporary employees due to the Federal government.
060	500612	Health Ins Benefit (Temp)	Premium based health insurance payments for temporary employees.
060	500613	Life Ins Benefit (Temp)	Premium based life insurance payments for temporary employees.
060	500614	Retirement (Temporary)	Deductions processed for retirement benefits for temporary employees.
060	500615	Dental Benefits (Temporary)	Premium based dental insurance plan payments for temporary employees.
060	500621	Fire Retirement (Perm)	Firemen's retirement deductions for permanent employees.
060	500630	HMO's	Payments to Health Maintenance Organizations for employee health insurance premiums.
060	500631	Medicare Coverage Permanent	Medicare coverage payments for permanent employees.
060	500632	Medicare Coverage Temporary	Medicare coverage payments for temporary employees.
060	506640	Judicial Retirement Plan - Perm	Judicial Branch retirement deductions for permanent employees.
061	500536	Unemployment Compensation	State agency payments into the Unemployment compensation fund.

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EXP CLASS	EXPENSE ACCOUNT	EXPENSE ACCOUNT NAME	DETAIL EXPENSE ACCOUNT DESCRIPTION
062	500537	Awards	A schedule is drawn out to state the amount and forms of compensation to which an employee is entitled, if he/she has sustained the stipulated kinds of injuries.
062	500538	Medical Costs	Expenditures for Workers Compensation claims administered by Helmsman Management Services.
063	500539	Other Personnel Benefits	Expenditures to EBM - Employees Benefit Management for fees to administer employee flex spending.
064	500540	Pensions, Retirement	Includes all payments to persons for past services to the state including payments for disability or death or special allowance made by the legislature.
064	586414	Pensions, Retirement	Inter-governmental transfers for agency retiree health payments to DAS Division of Risk and Benefits.
065	500541	Board Member Travel	Travel expenses paid to non-State employees serving as members of State sanctioned Boards.
065	500542	Per Diem Payments	Payments in-lieu of hourly or salary rates, paid on a per day schedule of payments.
066	500543	Continuing Profess Education	Expenses paid for continuing professional education classes for State employees.
066	500544	Educational Training (Tuition)	Expenses paid for tuition at approved higher education institutions for State employees.
066	500545	It Training & Development	Expenses paid for Information Technology training classes for State employees.
066	500546	Reg. Fees In-State	Fees for registration at In-State training programs for State employees.
066	500554	Reg. Fees Out Of State	Fees for registration at Out-of-State training programs for State employees.
066	500555	Training / Education Consultant	Fees paid to educational consultants to teach classes in various disciplines to State employees.
066	500556	Training Materials	Expenses for training materials utilized in classes sponsored by the State Education and Training Division.
066	501709	Reg. Fees In-State	Fees for registration at In-State training programs for State employees.
066	501719	Reg. Fees Out Of State	Fees for registration at Out-of-State training programs for State employees.
067	500557	Provider Train / Education Con	Expenses paid for educational classes for State contracted providers.
067	500558	Reg. Fees In-State Training	Fees for registration at In-State training programs for State contracted providers.
067	500559	Training Facility Rentals	Expenses paid for rental of classroom space to conduct education and training programs.
067	500560	Training Materials	Expenses for training materials utilized in classes sponsored by the State Education and Training Division.
068	500562	Awards And Indemnities	Includes all expenditures for or included in awards made by the courts, boards, or commissions (other than condemnation awards).
068	500563	Damage To Private Property	Includes all expenditures made on recommendation of officers of the state as indemnities for destruction of private property.
068	500564	Gate Money	Expenditures from petty cash revolving fund utilized in the correctional system.
068	500565	Inmate Wages	Payment of wages to inmates for work performed within the correctional system.
069	500566	Pamphlets	All pamphlets purchased for reference material, including videocassettes and DVDs.
069	500567	Promotional And Marketing Expense	Include co-sponsor of workshops or conferences.
069	500568	Publications	All periodicals purchased for reference material, including videocassettes and DVDs.
070	500700	Common Carriers (In-State)	Include the cost of services for carrying persons whether by land, air or water including Pullman and sleeping car accommodations.
070	500701	Per Diem-in lieu (In-state)	Includes flat rate per day allowance for food and lodging while traveling or away from official headquarters on an assignment. Authorized per diem may be charged each day, including Sundays and holidays, throughout the assignment except on holidays or weekends when travel is charged between home and assignment or headquarters and assignment.
070	500702	Meals (In-State)	Includes reimbursement for meals purchase, or as otherwise authorized, including tax and gratuities.
070	500703	Hotel (In-State)	Includes cost of lodging incidental to travel. Hotel bills must be attached to expense vouchers.
070	500704	Mileage-Private Cars(In-State)	Includes miles actually traveled at established rates.
070	500705	Operation-State Cars(In-State)	Includes cost of operating State cars: gas, oil, tires, repairs, etc.
070	500706	Travel (Other) (In-State)	Includes travel of other than regular State employees and officials such as consultants, lecturers, etc.
070	500707	Miscellaneous (In-State)	Any other items which cannot be allocated above.
070	500708	Meals (Taxable) (In-State)	To be used for payments for meals which are taxable to the recipient for federal purposes.
070	500709	Registration Fees (In State)	Fees paid for registration in seminars or related programs held within the State of NH.
072	500569	Grants Of Food - Federal	Pass-through federal grant distributions to municipalities and institutions for costs of food and distribution of food.
072	500570	Grants Of Property - Federal	Pass-through federal grant distributions to private corporations for costs of office space or temporary space rental.
072	500572	Grants To Individuals - Federal	Federal fund payments to individuals for loan repayment.
072	500573	Grants To Institutions - Federal	Pass-through federal grant distributions for enforcement programs to institutions.
072	500574	Grants To Local Govs - Federal	Pass-through federal grant distributions to municipalities for law enforcement and public safety programs.
072	500576	Grants To Other State Agencies	Transfers between State agencies for payment of federal grant funds associated with public service programs.
072	500577	Grants To Schools - Federal	Pass-through federal grant distributions to school districts or educational institutions for educational programs.
072	502292	Special Milk	To provide subsidies to schools and institutions to encourage the consumption of fluid milk by children.
072	502624	Delinquent	Pass-through federal grant distributions to school districts or educational institutions for educational programs.
072	502625	School Improvement	Pass-through federal grant distributions to school districts or educational institutions for educational programs.
072	502626	Entitlement	Federal grants Noncompetitive and awarded automatically on basis of legally defined formula to all agencies or institutions that qualify.
072	502627	Discretionary	Federal grant awards distributed on the basis of a competitive process.

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EXP CLASS	EXPENSE ACCOUNT	EXPENSE ACCOUNT NAME	DETAIL EXPENSE ACCOUNT DESCRIPTION
072	502628	Enrollment	Postsecondary institution that is funded from net proceeds of the state lottery and awarded to students who are attending high school and who are also enrolled in college courses at eligible postsecondary institutions for which they will receive college credit.
072	502629	Poverty	Expenditures for projects that provide training and placement services to provide pathways out of poverty and into employment.
072	502632	Monitoring	Expenditures for monitoring a supervisory district/union and examining the use of federal funds that go to it and to any public school.
072	502633	State Level Activity	States may use funds reserved for other state-level activities for a variety of specified activities, including: for support and direct services, technical assistance and personnel preparation; to assist LEAs in providing positive behavioral interventions and supports; and to improve the use of technology in the classroom
072	502634	School Lunch	To assist States, through cash grants and food donations, in making the school lunch program available to school children and to encourage the domestic consumption of nutritious agricultural commodities.
072	502635	Breakfast -school lunch program	The purpose of the grant is to increase the number of children with access to morning nutrition.
072	502636	Fruits & Vegetables - school lunch prog.	To assist States, through cash grants, in providing free fresh fruits and vegetables to school children.
072	502637	Direct Certification	Process of directly certifying students eligible for free school meals or reduced-price meals.
072	502638	Team Nutrition	Support the Child Nutrition Programs through training and technical assistance for foodservice, nutrition education for children and their caregivers, and school and community support for healthy eating and physical activity.
072	502639	School Lunch Sec IV	Funds would be apportioned on the basis of (1) the participation rate for the State and (2) the assistance need rate for the State.
072	502640	Meals Reimbursement	Applies to all purchases of meals and refreshments using appropriated or grant funds.
072	502641	Health Inspection	Conduct surveys, inspections to detect and appraise infestations, eradication and control activities, and carry out regulatory actions to prevent interstate spread of infestations and diseases.
072	502642	Sponsor Ad-Program	Sponsorship to raise awareness of products and services with interested social work and human services professionals, educators, and students.
072	502643	Prog Dev & Info	Educational grants to individuals to support postsecondary educational opportunities for eligible candidates.
072	502644	Statistical Projects	The dissemination of technical statistical data and related information on labor force activities; provides data on prices (CPI) and cost of living; data on productivity and technology data; data on compensation and working conditions; data on employment projections.
072	502645	Prog Audits & Reviews	Expenditures for reviewing and audit of grant programs.
072	502646	Prog Reimbursement	Federal pass-through funds to reimburse community and educational service programs administered by local organizations.
072	502647	Cash / Commodities Reims	Includes commodity distribution costs (entitlement and bonus), the Federal share of State administrative expenses, and other costs such as storage and transportation, food losses and demo. Projects as awarded by Federal grants and passed to private organizations.
072	502648	Sponsor Ad Homes	Federal pass-through funds to reimburse community pre-school and day care programs administered by local organizations.
072	502649	State Leadership	Educational grants to improve the quality of leadership and leaders' impact on teaching and learning.
072	502650	Corrections	Educational grants to local correctional institutions to provide educational materials to inmates.
072	502651	Secondary Improvement	Federal pass-through grant funds to improve secondary education and fund programs to support the same.
072	502652	Post-Secondary Prog Improvement	Colleges and universities working together to improve the secondary transition process for students with disabilities in New Hampshire.
072	504126	Vocational Ed Grants	Pass-through funding of Federal grants for Vocational training.
072	509073	Contracts	Expenditures for contracts with private vendors funded by Federal grants for appropriate projects as approved by the State.
073	500578	Grants To Individuals - State	Expenditures under the State Loan Repayment program for professionals serving in underserved areas.
073	500579	Grants To Institutions - State	Expenditures of Greenhouse Gas Emissions grant funds to institutions working to improve energy efficiency in the State.
073	500580	Grants To Local Gov't - State	Expenditures of non-federal grant funds to local governments for environmental projects to improve environmental quality.
073	500581	Grants To Non-Profits - State	Expenditures of non-federal incentive grants to non-profit organizations for local social programs.
073	500582	Grants To Other State Agencies	Transfers of grant funds between State agencies under joint agreements to administer grant programs.
073	500583	Grants To Schools - State	Expenditures of educational grants to school districts for educational programs.
073	502653	Normal Contribution Teachers	Contributions to the NH Retirement system by teachers.
073	502656	EIS	2-year post-graduate training program of service and on-the-job learning for health professionals interested in the practice of applied epidemiology. Expenditures are pass-through of federal grant funds.
073	502657	Investigations	Expenses for payment of investigations of misconduct received by State agencies through complaints.
073	509074	Grants	Non-federal grant.
074	500585	Community Grants	Pass-through of Federal Aid to local cities and towns and economic development associations.
074	500586	Food Assistance	Aid to individuals for sustenance and basic nutrition.
074	500587	Fuel Assistance	Aid to individuals for home heating fuel.
074	500589	Welfare Assistance	Assistance for consumers in need of welfare.



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075	500590	Grants And Subsidies	Economic development grants to private organizations to promote rural economic development
075	500591	Remuneration	Expenditures to individuals or institutions to compensate for services rendered.
076	500592	LCHIP Grants	Matching grants to NH communities and non-profits to conserve and preserve New Hampshire's most important natural, cultural and historic resources and expenses related to the administration and disbursement of such funds.
077	500596	School Building Aid	Pass-through of Federal aid for the cost of construction or substantial renovation of school buildings in accordance with RSA 198:15.
078	500597	Cat Aid - Education	RSA 186c:18-catastrophic aid for children with disabilities to school districts.
079	500598	Enhanced Education Pmts	In addition to grant payments from the state, towns turn over to school districts the revenue raised by the Statewide Enhanced Education Tax.
080	500710	Common Carriers (Out-Of-State)	Expenditures include the cost of services for carrying persons whether by land, air or water including Pullman and sleeping car accommodations.
080	500711	Pr Dm-Lu Of Substnce-Ldg (Out-of-St)	Includes flat rate per day allowance for food and lodging while traveling or away from official headquarters on an assignment.
080	500712	Meals (Out-Of-State)	Includes reimbursement for meals purchase, or as otherwise authorized, including tax and gratuities.
080	500713	Hotel (Out-Of-State)	Includes cost of lodging incidental to travel. Hotel bills must be attached to expense vouchers.
080	500714	Mileage-Private Cars(Out-Of-St)	Includes miles actually traveled at established rates.
080	500715	Operation-State Car(Out-Of-St)	Includes cost of operating State cars: gas, oil, tires, repairs, etc.
080	500716	Travel (Other) (Out-Of-State)	Includes travel of other than regular State employees and officials such as consultants, lecturers, etc.
080	500717	Miscellaneous (Out-Of-State)	Any other items which cannot be allocated above.
080	500718	Meals (Taxable) (Out-Of-State)	To be used for payments for meals which are taxable to the recipient for federal purposes.
080	500719	Registration Fees (Out State)	Fees paid for registration in seminars or related programs held outside the State of NH.
081	509081	Out-Of-State Travel	Travel expenses, out of State that are reimbursable by Federal funds.
083	500501	State Wide Tax Hardship Relief	Low and Moderate Income Homeowners Property Tax Relief.
083	500600	State Wide Tax Hardship Relief	Low and Moderate Income Homeowners Property Tax Relief.
084	500722	UNH - Durham	Payments to this specific member of the University system.
084	500725	UNH Coop Extension Service	Payments to this specific member of the University system.
085	5885xx	Inter-Agency transfers out of Federal Funds	Inter-governmental transfers of Federal Funds. Agency receiving federal will use this code to transfer to another state agency. Receiving agency accepts into 00D revenue class.
100	500641	Pharmacy Claims Active HMO	Prescription drug benefit for active employees and dependents enrolled in HMO plan.
100	500648	Pharmacy Claims Active POS	Prescription drug benefit for active employees and dependents enrolled in POS plan.
100	500726	Prescription Drug Expenses	Expenses for administration of the plan not otherwise categorized or for institutions.
100	501568	Pharmacy Claims Ro65	Prescription drug benefit for Retirees over 65 years of age.
101	500633	Medical Claims Active HMO	Medical claim payments for active employees and dependents enrolled in HMO plan.
101	500643	Medical Claims Active POS	Medical claim payments for active employees and dependents enrolled in POS plan.
101	500727	Allied Health Providers	Clinical healthcare professions such as occupational/physical therapy; athletic trainers; speech/language pathology; respiratory care.
101	500728	Dental Providers	Dental healthcare professionals.
101	500729	Medical Providers	Medical healthcare professionals and practitioners.
101	500730	Mental Health Providers	Mental health professionals in the therapy field.
101	501570	HRA Claims Active HMO	Employer funded Health Reimbursement Arrangements claims for Active employees HMO plan.
102	500634	Medical Adm Fee Active HMO	Administration fee for services related to HMO claims administration by the carrier.
102	500642	Pharmacy Admin Fees Active HMO	Administration fee for services related to HMO pharmacy claims administration by the carrier.
102	500653	Medical Admin Fee Active POS	Administration fee for services related to POS claims administration by the carrier.
102	500669	Pharmacy Admin Fees Active POS	Administration fee for services related to POS pharmacy claims administration by the carrier
102	500673	Pharm Admin Fee Ro65	Administration fee for services related to pharmacy claims administration by the carrier, retirees over 65.
102	500674	Other Expenses Active HMO	Expenses for administration of HMO plan not otherwise categorized.
102	500678	Other Expenses Ru65	Expenses for administration of retirees under 65 plan not otherwise categorized.
102	500679	Other Expense Ro65	Expenses for administration of retirees over 65 plan not otherwise categorized.
102	500691	Dental Admin Fees Actives	Administration fees for services related to dental claims administration active employees
102	500692	Dental Admin Fees Cobra	Administration fees for services related to dental claims administration Cobra enrollees
102	500694	Dental Admin Fees Legislature	Administration fees for services related to dental claims administration for Legislative employees.
102	500731	Contracts For Program Services	.Expenditures against contracts with program service providers in public health, medical, and judicial professions
102	500732	Legal Services Contracts	Expenses to pay for various legal services including providing birth certificates and legal document preparation.
102	500733	Promotional	Expenses for co-sponsorship of workshops or conferences or promotional materials used in programs to serve public interest.
102	500734	Social Service Contracts	Expenditures against contracts with social service providers in public health, medical, and judicial professions.
102	501569	Dental Admin Fees Specials	Administration fees for services related to dental claims administration Special employees.
102	501572	HRA Admin Fee Active HMO	Employer funded Health Reimbursement Arrangements administrative fees for Active employees HMO plan.
102	501579	Med D Admin fees	Employer funded administration fees for Medicare D plan.
102	502659	Medicaid Contracts	Contracts with Medicaid providers.
102	502660	Medicaid Fiscal Agent Contract	Contract payments to Medicaid processing providers.
103	500736	Contract Repairs; Bldg. Grounds	Includes the contractual cost of maintenance projects as recommended in most instances by the public works division.

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103	500737	Contract Repairs; Machin ,Equip	Includes contractual costs of labor, materials, parts, etc., for repairs and/or alterations to machinery, equipment, furniture, and fixtures of all description with the exception of motor vehicles.
103	500740	Snow Plowing	Snow Plowing.
103	500741	Trash Removal	Trash Removal.
103	501590	Wastewater Monitoring	Expenses related to the monitoring of wastewater treatment facilities.
103	502507	Program Contracts	Used by various agencies for various contract needs.
103	502508	EBT Contracts	Contracts for services from Electronic Benefits Transfer providers and servicers.
103	502664	Contracts For Operational Serv	Contracts for operational services for various agencies.
103	502673	Fire Detection Flights	Expenses for aircraft flights over areas not covered by look out towers.
103	502674	Nature Conservancy	Expenditures to protect ecologically important lands and waters for nature and people.
104	500742	Certification Expense	Expenses paid by the State Court System for legal certifications of attorneys.
105	500743	Regulatory Hearing Expense	Regulatory hearings expenses paid by the Administrative Office of the Courts.
106	500744	Instant Tickets	Expenses related to the purchase of Lottery scratch tickets for re-sale.
106	500745	Merchandise	Point of sale merchandising displays utilized in retail operations such as Liquor or Safety programs.
106	500746	Stock In Trade	Includes all commodities purchased for resale.
106	500851	Bad Debt Expense	Used for the write-off of uncollectible receivables.
106	500853	Prizes	Reimbursements of weekly prize winnings and Multi-State Lottery Assn. payments.
106	500854	Joint Venture Pool Expense	Expenses related to the Tri-State Lotto Commission operating pool.
106	500855	Vendor Fees	Fees to vendors for expenses related to Instant Lottery games; Powerball and Hot Lotto.
106	500856	Retailer Commissions	Commissions paid to retail outlets for sales of Instant Lottery games, Powerball and Hot Lotto.
106	500857	Retailer Cashing Incentives	Incentive payments to retail outlets for sales of Instant Lottery games, Powerball and Hot Lotto.
106	500858	Ticket Printing Fees	Expenses related to the printing of Lottery scratch tickets for re-sale.
106	500860	Ticket Shipping Expense	Expenses incurred for the shipping of Instant Lottery game tickets from vendor to State.
106	502665	Transfer To ETF	Transfers into the Education Trust Fund from other funds.
106	502666	Transfer To DOT	Transfers into the Department of Transportation Highway fund from other funds.
106	502667	Transfer To Liquor	Transfers into the Liquor fund from other funds.
106	502955	Stock In Trade - Liquor	Liquor inventory warehoused for distribution to State Liquor Stores.
106	502956	Transportation of Things - Liq	Transportation expenses for the distribution of liquor to State Liquor Stores.
107	500749	Scholarships & Grants	Funding of scholarships and grants to eligible postsecondary students including Pell and Unique grant programs.
108	500750	Court Services Compensation	Programs referred to by the Courts for services and assistance needed for clients.
108	500751	Legal Providers	Expenditures to legal counsel for services in representing indigent or social service clients.
108	500752	Non-Counsel Providers	Non-attorney legal services including Judicial Conduct Committee.
200	509200	Building Use Allowances	The building use allowance for each building is distributed to dept. w/in the blg based on assignable square feet occupied by the dept.
201	509201	Sheriff Custody Reimbursement	Expenditures for County Sheriff services in the area of prisoner custody and care.
202	501521	Relocation	Payment for relocation of State offices.
202	509202	Relocation	Payment for relocation of new employees. This is paid through the payroll system and requires approval of the Governor & Executive Council
204	506639	Settlement Pmts RSA 281-A:32-a	Workers Comp settlement - first responders injury.
204	509204	Settlement Pmts RSA99-D2	Settlement payments paid under authority of RSA 99-D:2.
205	509205	Firemen's Relief	Aid to firemen and their families through the Firemen's Relief Fund.
206	509206	Deferred Comp Fin Advisors	Payments to financial advisors of the State sponsored Deferred Compensation program.
209	500755	Governors Transition Fund	Payment of funds appropriated for the transition of a newly elected Governor into office.
210	500756	Insurance And Bonding	Includes insurance of any kind and official and employee performance bond premiums.
211	500757	Insurance And Bond Premiums	A debt security with a payoff tied to the relative severity of a natural disaster such as a hurricane or earthquake. Bondholders are paid with insurance premiums but may have to accept reduced principal repayment in the event the specified disaster occurs during the life of the bond.
211	501530	Transfer to DAS-RMU; Insurance Premiums	Payments to RMU for statewide insurance policy expenses.
212	500637	Exercise Incentive Active HMO	State subsidized exercise facility benefit for active employees, HMO plan.
212	500658	Exercise Incentive Active POS	State subsidized exercise facility benefit for active employees, POS plan.
212	500685	Exercise Incentive Trooper POS	State subsidized exercise facility benefit for State Troopers, POS plan.
212	500758	Health Program Benefit	Other expenses not otherwise categorized for the administration of the State health care benefit.
212	507279	Health Program Benefit	Healthy Rewards gift cards.
213	500759	Concord Fire & Municipal Pmts	Concord and Fire Municipal service aid.
215	502684	Legal-Actuarial Services	Payments for services rendered by actuaries and legal advisors of State sponsored benefit programs.
217	502682	Inter-Agency Payments	BPW project fees.
218	500686	Dental Claims Actives	Claims paid under the Delta Dental plan for active employees.
218	500687	Dental Claims Cobra	Claims paid under the Delta Dental plan for Cobra enrollees.
218	500688	Dental Claims Specials	Claims paid under the Delta Dental plan for Specials.
218	500689	Dental Claims Legislature	Claims paid under the Delta Dental plan for Legislative employees.
218	502685	Dental Plan Premiums	Payments for plan premiums to dental insurers under a premium based plan.
219	502687	Salary Adjustment Fund	Used to transfer excess salary appropriations as directed under RSA 99:4.
220	502688	Benefit Adjustment Fund	Used to transfer excess benefit appropriations as directed under RSA 9:17-c.
221	502689	Salary & Benefit Adj Fund	Used to transfer excess salary and benefit appropriations as directed under RSA 99:4 and 9:17-c.
226	500761	Replacement Checks	Cost of services to replace voided, stop payment, cancelled and stale dated checks.
227	500762	Jury Fees and Expenses	Jury Fees and Expenses
229	500764	Sheriff Reimbursement	Payments for services rendered by Sheriff or deputies in serving of legal documents or related activities.

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EXP CLASS	EXPENSE ACCOUNT	EXPENSE ACCOUNT NAME	DETAIL EXPENSE ACCOUNT DESCRIPTION
230	500765	Interpreter Services	Payments for services rendered by interpreters on behalf of clients of social service agencies.
231	500766	Security Expenses	Payments for services rendered by private security organizations.
232	500767	Witness Fees	Payments for appearance of individuals serving as witness in prosecutions.
233	500768	Advertising And Publication - Litigation	Includes all expenditures for services to attract attention or notice to want or desire, or to satisfy legal requirements, or to make public announcements of facts including: advertising for bids, sale of public lands, leases, contract work, etc., publication of public laws and ordinances, and judicial and legal notices.
233	500769	Consultants - Litigation	Attorneys contracted as consultants used during cases litigated by the State.
233	500770	Court Services Comp - Litigation	Courts services used during cases litigated by the State.
233	500771	Duplicating Supplies - Litigation	Expenses for photocopying supplies used during cases litigated by the State.
233	500772	Food - Litigation	Expenses for food and related consumables used during cases litigated by the State.
233	500773	Hotel (In-State)- Litigation	Expenses for In-State hotel stays necessary during cases litigated by the State.
233	500774	Legal Consultants - Litigation	Expenses for legal consultants utilized during cases litigated by the State.
233	500775	Membership Fees - Litigation	Expenses for membership fees used during cases litigated by the State.
233	500776	Mileage, In-State - Litigation	In-state mileage used during cases litigated by the State.
233	500777	Pc Supplies - Litigation	Supplies for PCs used during cases litigated by the State.
233	500778	Postage - Litigation	Postage used during cases litigated by the State.
233	500779	Supplies - Litigation	Office supplies used during cases litigated by the State.
233	500780	Telephone - Litigation	Telephone services used during cases litigated by the State.
233	500781	Training - Litigation	Training for employees to be used during cases litigated by the State.
233	500782	Transport Things - Litigation	Currier services used during cases litigated by the State.
234	500783	Autopsy Expenses	Payments to medical examiners who provide autopsy services to the State.
235	500784	Transcription Services	Transcription services used by the State for documenting various types of cases.
236	502677	Election Support	Support for various town meetings.
237	502678	GC Manual - Ethics Support	Expenses for publication and distribution of the Legislative services manual.
238	502679	Canadian Trade Council Support	Expenditures to support trade between the US and Canada by the NH Canadian Trade Council.
242	500785	Meals (In-State) - Corrections	Meal expenses related to the In-State transportation of inmates by corrections officers.
242	500786	Mileage, In-State - Correction	Mileage expenses related to the In-State transportation of inmates by corrections officers.
242	500787	Transportation Of Inmates	Expenses related to the transportation of inmates by corrections officers, not otherwise categorized.
242	500788	Travel (Out-Of-State) - Corrections	Travel expenses related to the Out-of-State transportation of inmates by corrections officers.
244	500790	State Match Public Assistance	States portion of public assistance.
245	500791	State Match Individual Assistance	States portion for individual assistance.
246	500792	Grantee Administrative Costs	Administrative costs associated with processing grants by recipient.
247	500793	Sub Grantee - Administrative C	Administrative costs for Towns associated with the use of grant money.
248	500794	Meals & Rooms Tax Distribution	.Distribution of meals and rooms tax to Cities and towns after collection by the State
249	500795	State Revenue Sharing	General fund distribution to cities and towns.
250	500796	Meals (In-State) - Active Duty	Meal expenses related to the In-State deployment of State National Guardsmen.
250	500797	Mileage, (In-State) - Active D	Mileage expenses related to the In-State deployment of State National Guardsmen.
250	500798	State Active Duty	Other expenses not otherwise categorized for the deployment of State National Guardsmen.
252	500806	Victim Services	Providers services to victims.
254	500948	Escheated Property	Payments of claims placed against abandoned property; used by the State Treasury Dept.
255	500949	Cost of Issuing Bonds	Expenditures associated with the cost of issuing general obligation bonds by the State.
285	500807	Food - Senate	Food expenses by the State Senate.
285	500808	Printing And Binding - Senate	Expenses for printing and binding of publications issued by the State Senate.
285	500809	Supplies - Senate	Miscellaneous office supplies utilized by the State Senate.
286	500810	Food - Speaker's Acct.	Expenses for food and related consumables on behalf of the Speaker of the House.
286	500812	Print And Bind - Speaker's Acct	Expenses for printing and binding of publications issued by the Speaker of the House.
286	500813	Supplies Speaker's Acct.	Miscellaneous office supplies utilized by the Speaker of the House.
287	500814	Food Maj Leader's Acct	Food expenses by the Majority Leader of the House of Representatives.
287	500816	Print And Bind - Maj Lead Acct	Expenses for printing and binding of publications issued by the Majority Leader of the House of Representatives.
287	500817	Supplies - Maj Leader's Acct	Miscellaneous office supplies utilized by the Majority Leader of the House of Representatives.
288	500818	Food Min Leader's Acct	Food expenses by the Minority Leader of the House of Representatives.
288	500820	Print And Bind - Min Lead Acct	Expenses for printing and binding of publications issued by the Minority Leader of the House of Representatives.
288	500821	Supplies - Min Leader's Acct	Miscellaneous office supplies utilized by the Minority Leader of the House of Representatives.
289	500822	Food - Contingency Acct	Contingency account for food and related consumables for the Legislature.
289	502623	Legislative Contingency	Contingency account for expenses not otherwise categorized and utilized by the Legislature.
290	500826	Printing And Binding - Legislature	.Expenses for printing and binding of publications issued by the Legislature
290	500827	Supplies - Legislative	Miscellaneous office supplies utilized by the Legislature.
291	500828	Printing And Binding -Joint Or	Expenses for printing and binding of publications issued for joint orientation of members of the Legislature.
291	500829	Supplies Joint Orientation	Miscellaneous office supplies utilized in the joint orientation of members of the Legislature.
292	502681	Redistricting	Expenses related to the implementation of redistricting plans by the Legislature.
293	504057	State House Bicentennial Comm.	
294	504058	Decennial Retirement Comm.	
300	500830	DES - Reimbursements	Expenditures made in accordance with RSA 146; Motor Oil Discharge Clean-up Fund.
301	500831	Brownfields Loans	State Revolving Loan Fund Program administered by Environmental Services to fund environmental projects under RSA 147:F-20.

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EXP CLASS	EXPENSE ACCOUNT	EXPENSE ACCOUNT NAME	DETAIL EXPENSE ACCOUNT DESCRIPTION
301	500832	Clean Water Revolving Loan Fun	State Revolving Loan Fund Program administered by Environmental Services to fund environmental projects.
301	500833	Drinking Water Revolving Loan	State Revolving Loan Fund Program administered by Environmental Services to fund environmental projects.
302	500834	Contract Repairs - Dam Project	Funds for various dam repair projects within the State.
302	500836	Own Forces Maint - Dam Project	Includes the cost of necessary supplies and repair materials to be used by maintenance forces of the state in completing projects of repair to dams.
302	500837	Remuneration - Dam Projects	Payments on dam projects for service, loss or expense in lieu of taxes.
303	500838	Contract Repairs - Public Access	Repairs to public access areas of dams.
303	500839	Own Forces Maint - Public Access	Includes the cost of necessary supplies and repair materials to be used by maintenance forces of the state in completing projects of repair to public access areas of dams.
304	500841	Drugs - F & G Research & Mgt	Forage and grazing lands weed management.
304	500842	Ed, Science, Equipment F & G	Forage and grazing lands weed management education, supplies and equipment.
304	500844	F & G - Transportation Of Thin	Forage and grazing lands transportation of things.
304	504065	Non-Game Species Management	Expenditures for programs in supporting birds, mammals, native fish, reptiles, amphibians and invertebrates management.
304	504067	Conservation License Plate	Conservation license plate, i.e. "moose" plate program.
304	504069	Wildlife Program Management	Expenditures for programs in the management of wildlife.
304	504080	Wildlife Habitat Conservation	Expenditures for programs in conservation of wildlife habitat.
304	504097	Cooperative Habitat Programs	Expenditures for programs to educate New Hampshire's citizens about rural and urban forest environments.
304	504098	Wetland Reserve Program	Voluntary program to restore and protect wetlands on private and public property.
304	504099	Game Management	Expenditures for game management programs including deer, moose, black bear and wild turkey management.
305	500845	Habitat- Land And Interest In	Expenditures to purchase land to maintain habitat for wildlife.
307	500848	Boat Access - Land And Interest	Expenses for land purchases to support the Public Boat Access program.
308	500865	Grants - Landowner Relations	Landowners who enroll in Operation Land Share agree to leave the majority of their property open to hunting and in return are provided assistance in managing hunter access.
308	500866	Remuneration - Landowners	Expenses paid as an equivalent for service, loss or expense in lieu of taxes.
400	500875	New Buildings -DOT	Expenses for new construction of buildings.
402	509402	Court Service Compensation	Expenditures by the Court System for transcription services.
403	500878	DOT - Audit Fees - LBA	Expenses related to financial and compliance audits of federally funded programs.
404	500879	DOT - Audit	Expenses related to financial and compliance audits of federally funded programs.
404	500880	Intra-Indirect Costs	Administrative overhead and crossbill of overhead expenses by Department of Transportation and Turnpike divisions.
405	500881	Lilac Program	Expenditures for planting of the State flower on State owned property.
406	500882	DOT Environment Expense	Expenditures for contract payments to environmental engineers.
407	500883	Trans To Bd Of Tax & Land Appl	fuel invoice maint transfer.
409	500886	Trans To Dept Of Justice	fuel invoice maint transfer.
411	500888	Trans To Des Dam Bureau	fuel invoice maint transfer.
414	502680	Block Grant Apportionment A	Highway Block Grant payments to cities and towns.
416	506628	Transfers to DNCR	Welcome Centers managed by Natural and Cultural Resources.
501	500425	Payments To Clients	Expenditures to individuals and local governments for interim assistance to clients.
502	500891	Payments To Providers	Expenditures to developmental service providers for services to children and families.
503	500892	Medicare Part D Payments	Expenditures for pharmacy services under the Medicare Part D assistance program.
504	500893	Nursing Home Payments	Expenditures to local nursing homes under Medicaid Management Information System.
505	500894	Pmts To Mid-Level Providers	Expenditures to nurse practitioners or other mid-level care providers.
506	500895	Home Support Waiver Services	Expenditures through the Medicaid Management Information System by Elderly and Adult Services.
506	500896	Long Term Care - Case Management	Expenditures to providers for elder care case management.
509	500897	Other Nursing Homes	Expenditures to local nursing homes under Medicaid Management Information System.
510	500898	Medicaid Pmts To Glenciff	Expenditures for Medicaid Pmts To Glenciff as in-kind and FMAP programs.
510	500899	Medicaid Pmts To NH hospitals	Expenditures under Medicaid programs to local institutions as providers under the program.
511	500351	Medicaid Pmts To Schools	Expenditures to local school districts under the FMAP program.
512	500352	Transportation Of Clients	Expenditures to service providers associated with transporting clients of State social services.
513	500354	Immunizations	Expenditures for immunization vaccine services by cities and towns.
513	500355	Vaccines	Expenditures to pharmaceutical companies for vaccine purchases by Division of Public health.
514	500356	Proshare Pmts	Proportionate share payments to county nursing homes based on Medicaid utilization.
515	500357	Uncompensated Care	Distribution of the Uncompensated Care Fund by the Medicaid finance office of DHHS under RSA 167:64.
516	500358	Medicaid Quality Incentive Pmt	Expenditures for quality assurance incentive payments to healthcare providers under the MQIP program.
517	507261	NHHPP	NH Health Protection Program.
518	500359	Medicare Part D Assistance	Expenditures for pharmacy services under the Medicare Part D assistance program.
519	500360	Behavior Risk Factor Survey	Expenditures for contracts with telephone health survey system services, tracking health conditions and risk behaviors.
520	500361	Food Costs - Farm Mkt Nutrition	Expenses to food providers for Women, Infants and Children supplemental nutrition program.
521	500362	Food Rebate	Expenses to food providers for Women, Infants and Children supplemental nutrition program.
522	507270	Transitional Services	
523	500363	Client Purchases	Expenditures for miscellaneous items purchased at retail for clients needs.
523	500364	Clothing	Expenditures for miscellaneous clothing items purchased at retail for clients needs.
523	500365	Youth Benefits	Expenditures for youth rehabilitative programs for through DHHS - Div. of Children, Youth and Families.
529	500370	Home Health Care Waiver Service	HCBC - healthcare provided at home.

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EXP CLASS	EXPENSE ACCOUNT	EXPENSE ACCOUNT NAME	DETAIL EXPENSE ACCOUNT DESCRIPTION
530	500371	Drug Rebates	Payments to medical providers and hospitals for pharmaceutical rebates under public health programs.
531	500372	Impaired Programs (Boards)	Expenditures for physicians health programs to the NH Medical Society members for monitoring services.
533	500373	Foster Care Services	Payments to foster care service providers for services in accordance with RSA 161:2.
533	502512	Title IV-E	Payments to foster care service providers for services as defined in Title IV-E of the Social Security Act.
533	502513	Non IV-E	Payments to foster care service providers for services other than those defined in Title IV-E of the Social Security Act.
534	500375	Adoption Services	Expenses for the Bridges program payments through DHHS division of children, youth and families for this specific service.
535	500376	Out Of Home Placements	Expenses for the Bridges program payments through DHHS division of children, youth and families for this specific service.
536	500377	Employment Related Child Care	Expenses for the Bridges program payments through DHHS division of children, youth and families for this specific service.
537	500378	Educ. Scient. Rec. Equip.(New)	Includes purchase of equipment of all kinds which will be used for educational, scientific and recreational activities which is new or additional to existing items.
537	500379	Educational Supplies	Expenditures for educational supplies for juvenile youth detention programs.
538	500380	Emergency Assistance - TANF	Expenditure through Temporary assistance for needy families programs.
540	500382	Social Service Contracts	Expenditures for community elder support to local providers of social services.
541	500383	Meals - Home Del & Congregate	Expenditures for nutritional delivery services for elder support to local providers congregate living facilities.
542	500384	Homemaker Services	Expenditures for in home care service providers of community support to eligible clients.
543	500385	Adult In Home Care	Expenditures for community elder support to local providers of in home care services.
544	500386	Meals Home Delivered	Expenditures for nutritional delivery services for in home elder support to local providers.
545	500387	Information & Referral Contract	Expenditures to healthcare referral networks in Communities who assist consumers in health care choices.
546	500388	Disease Control - Drugs	Expenditures for patient care through federal block grants for pharmacy services.
546	500389	Disease Control - Medical	Expenditures for patient care through federal block grants for medical services.
546	500390	Disease Control Emergencies	Expenditures to medical providers for research in disease control through DHHS - Bureau of Disease Control
547	500394	Disease Control Emergencies	Expenditures to emergency medical providers for research in disease control through DHHS Bureau of Disease Control.
547	500395	Disease Control Grants	Expenditures to medical providers for research in disease control through DHHS - Bureau of Disease Control.
548	500396	Reagents	Expenses related to substances used in chemical reactions to detect, measure, examine, or produce other substances.
549	500397	WIC Food Costs	Expenses to food providers for Women, Infants and Children supplemental nutrition program.
550	500398	Assessment And Counseling	Expenditures to medical consultants for clients of Div. of Children, Youth and Families.
557	500906	Medicaid Waiver Services	Expenditures under the Medicaid Management Information System for this specific service.
558	500907	Waitlist Services	Expenditures under the Medicaid Management Information System for this specific service.
561	500911	Specialty Clinics	Expenditures to support clinics held at various sites for special medical needs.
562	500912	Children With Spec Hlth Care N	Expenses for special medical services and child development clinics for children with special needs.
563	500915	Community Based Services	Expenses for the Bridges program payments through DHHS division of children, youth and families.
564	500916	Protect & Prevent Child Care	Expenses for the Bridges program payments through DHHS division of children, youth and families.
565	500917	Outpatient Hospital	Medicaid Management Information System payments for outpatient hospital.
566	500918	Adult Group Daycare	Expenditures to community based adult group daycare services to provide elderly day care to clients.
567	500919	TII HIV Care Assistance	Expenditures for associated HIV/Aids prevention and treatment care programs.
568	500926	TII HIV Care Boston EMA	Pharmacy payments for HIV/Aids treatment and care programs.
570	500928	Family Care Giver	Expenditures to private services that provide meal preparation and housecleaning to clients.
571	500929	Pass Thru Grants	Federal or other non-State grant funds that are passed to private or public recipients and not otherwise categorized.
573	507256	Childrens Hosp at Dartmouth	Expenditures made to Childrens Hospital at Dartmouth.
574	507257	Boston Childrens Hospital	Expenditures made to Boston Childrens Hospital.
575	507258	Debt Service - School Bldg Aid	Debt Service - School Bldg Aid - administered by Treasury.
575	507259	Debt Service - Principal Payments	Debt Service - Principal Payments - administered by Treasury.
600	500930	Tuition and Transportation Aid	Payments to school districts in accordance with RSA 188-E:9.
601	500931	State Fund Match	Anticipated federal grant funds to match State funds to the Bureau of Vocational Rehabilitation.
601	504153	State Fund Match	Anticipated federal grant funds to match State funds to the Bureau of Vocational Rehabilitation for State supported employment - youth.
602	500932	State Fund Non-Match	State funds utilized in the support of vocational rehabilitation programs.
603	500933	VR Clients	Expenses related to the clients of Vocational Rehabilitation programs funded by the State.
603	502669	Innovation and Expansion	Expenses related to the clients of the Innovation and Expansion program of the Vocational Rehabilitation plan.
603	504150	VR Clients	Expenses related to the clients of the Pre-employment transitions services program of Vocational Rehabilitation.
603	504156	VR Clients	Expenses related to the clients of the State supported employment - youth program of Vocational Rehabilitation.
604	500934	DDS Clients	Expenses related to the clients of the State Disability Determination Services programs (DDS).

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<b>EXP CLASS</b>	<b>EXPENSE ACCOUNT</b>	<b>EXPENSE ACCOUNT NAME</b>	<b>DETAIL EXPENSE ACCOUNT DESCRIPTION</b>
604	502670	Client Exams	Expenses related to the cost of exams to determine eligibility under the State DDS program.
604	502671	Medical Records	Expenses for cost of medical records to determine eligibility under the State DDS program.
604	502672	Client Travel	Transportation expenses for the clients of the State DDS program.
606	500936	Dropout Prevention	Expenditures to support effective, sustainable, and coordinated dropout prevention and reentry programs in high schools with annual dropout rates that exceed their state average annual dropout rate.
607	500937	Statewide Special Education	State aid for special education programs in schools in accordance with RSA 186-C.
608	500938	Statewide Sensory Improvement	State aid for special education programs in schools in accordance with RSA 186-C.
609	500939	Local Ed Improvement	Expenditures for the local education improvement fund in accordance with RSA 193-C:9.
610	500940	Career Tech Student Orgs	Expenditures to fund resources for students and potential students.
611	500941	Charter School Funds	Funding of Chartered Public Schools in accordance with RSA 194-B:11.
612	500942	State Testing	Expenditures related to the Statewide Educational Improvement and Assessment Program; RSA 193-C.
617	501598	Kindergarten Construction	Grants for Kindergarten construction in accordance with RSA:198:15-r.

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EXP CLASS	EXPENSE ACCOUNT	EXPENSE ACCOUNT NAME	DETAIL EXPENSE ACCOUNT DESCRIPTION
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APPENDIX C-EXPENDITURE CLASS AND ACCOUNT CODES-BY ACCOUNT**

<b>EXPENSE ACCOUNT</b>	<b>EXP CLASS</b>	<b>EXPENSE ACCOUNT NAME</b>	<b>DETAIL EXPENSE ACCOUNT DESCRIPTION</b>
500099	034	Major IT Systems	Major Information Technology equipment purchases - capital projects
500100	010	Regular Officers and Employees	Payroll expenditures for employees in the classified system and classed as permanent employees
500101	010	IT Employees	Information Technology employees, permanent, classified
500102	011	Salary Judges and Associates	Payroll expenditures for Judges and Associate Judges in the Court System
500103	010	Temporary Employees; Salaries	A temporary position is one known to be of limited duration and one in which no employee benefit rights accrue to the employee.
500105	019	Holiday	Payroll expenditures to full-time or part-time employees for working on a holiday.
500106	018	OVERTIME	Payroll expenditures for hours worked over 40 hours per week to permanent classified employees
500107	050	Board Members Per Diem	Payments to appointed State Board members on a per day basis
500108	010	Salaries POS	Used in Fund 060 to allocate salaries from the Point of Service health insurance plan
500109	050	Part Time Salaries	Salaries paid to part-time employees
500116	059	Salary It Service Vendor	Information Technology Service Vendors.
500117	059	Salary Temporary Employees	Payroll expenses for temporary employees and budgeted in class 059
500118	059	Salary It Temp Employees	Payroll expenses for information technology temporary employees and budgeted in class 059
500120	010	Longevity Permanent	Used for payment of longevity on December 1st or the first working day thereafter for eligible employees paid from classes 10-19. Based on the number of years of service.
500123	059	Longevity Temporary	Used for payment of longevity on December 1st or the first working day thereafter for eligible employees paid from classes 50-59.
500124	011	Special Justices	Payroll expenditures for Special Justices contracted in Arbitration cases
500125	011	Legislators	Payments to House of Representatives or Senate member for the biennium
500126	011	Salary Unclassified	Payroll expenditures for Unclassified employees budgeted in class 011
500127	011	Longevity Unclassified	Payroll expenditures for Longevity payments to Unclassified employees budgeted in class 011
500128	012	Salary Unclassified	Payroll expenditures for Unclassified employees budgeted in class 012
500129	012	Salary Unclassified IT	Payroll expenditures for Unclassified Information Technology employees budgeted in class 012
500130	012	Longevity Unclassified	Payroll expenditures for Longevity payments to Unclassified employees budgeted in class 012
500131	013	Salary Other Non & Unclassified	Payroll expenditures for Unclassified or Non-classified employees not otherwise categorized and budgeted in class 013
500132	013	Salary Council & Attys General	Payroll expenditures for Executive Council and Attorney General budgeted in class 013
500133	013	Longevity Unclassified	Payroll expenditures for Longevity payments to Unclassified employees budgeted in class 013
500134	014	Salary Other Unclassified	Payroll expenditures for Unclassified employees budgeted in class 014
500136	014	Longevity Unclassified	Payroll expenditures for Longevity payments to Unclassified employees budgeted in class 014
500137	015	Salary Other Unclassified	Payroll expenditures for Unclassified employees budgeted in class 015
500138	015	Salary Unclass It Employees	Payroll expenditures for Unclassified Information Technology employees budgeted in class 015
500141	016	Salary Non Class Employees	Payroll expenditures for Non-classified employees and budgeted in class 016
500143	016	Longevity Non Classified	Payroll expenditures for Longevity payments to Non-classified employees budgeted in class 016
500144	016	Longevity	Used for payment of longevity on December 1st or the first working day thereafter for eligible employees paid from classes 10-19. Based on the number of years of service.
500145	010	Other personal services	Personal services budgeted in class 010 and not otherwise categorized
500147	017	Other Full Time Employee Special Pay	Payroll expenditures for other full-time employees not otherwise categorized



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<b>EXPENSE ACCOUNT</b>	<b>EXP CLASS</b>	<b>EXPENSE ACCOUNT NAME</b>	<b>DETAIL EXPENSE ACCOUNT DESCRIPTION</b>
500148	017	Outside Details	Payroll expenditures for law enforcement overtime at outside detail not otherwise categorized
500149	033	Interest In Land	Expenditures for maintenance and management of land held for resale or future development
500150	033	Land Purchases	Purchase of land by either eminent domain or for use by the State
500151	034	Bonded Expenses	Expenses of paying the principal and interest of bonded debt by the State
500152	034	Design / Study	Costs paid to architects and construction planning vendors associated with design/study of capital projects.
500153	034	Expansion Buildings	Costs associated with additions to existing buildings - capital projects
500154	034	Highway Contract Pmts - Capital	Payments to contractors for highway construction under capital projects appropriations
500155	034	Health, Safety & Energy Project	Expenditures for capital fund projects to promote health, safety and energy efficiency projects
500156	034	Land Acquisition	Purchase of land for resale or future development
500157	034	Land Improvements	Items having limited lives, such as walkways, driveways, fences, and parking lots
500158	034	Leasehold Improvements Building	Fixtures, attached to real estate that are generally acquired or installed by the Tenant
500159	034	Leasehold Improvements Land	Items having limited lives, such as walkways, driveways, fences, and parking lots acquired or installed by the Tenant
500160	034	Major Equipment	Major equipment purchases that are included in capital projects or considered capital expenditures
500161	034	New Construction	New construction that is included in a capital project or considered a capital expenditure
500162	034	Repair / Renovation Buildings	Repairs or upgrades to existing building structures as part of a capital project or considered a capital expenditure
500165	037	Computer Hardware Maint	Non-Desktop Computer Maintenance
500166	037	Computer Server Hardware - New	Computer Server Hardware-New
500167	037	Comp Server Hardware - Replacement	Comp Server H/Ware Replacement
500168	037	Desktop Hardware Maint.	Desktop Hardware Maintenance
500169	037	Mainframe Hardware - New	Mainframe Hardware - New
500170	037	Mainframe Hardware - Replacement	Mainframe Hardware-Replacement
500171	037	Network Hardware - New	Network Hardware - New
500172	037	Network Hardware - Replacement	Network Hardware - Replacement
500173	037	PC Desktop Hardware - New	Expenditures for new desktop workstations, including monitors, central processing units and keyboards.
500174	037	PC Desktop Hardware - Replace	Expenditures for replacement of desktop workstations, including monitors, central processing units and keyboards.
500175	038	Desktop Software	Computer Software - Minor upgrades, customer support, application licenses and installation
500176	038	Online Services	These are information and function-related services accessed using a modem and a computer. The Internet, BBS, an commercial services, such as America Online and CompuServe, are examples of online services.
500177	038	Software License / Maint.	Non-Desktop Software License / Maintenance for statewide applications
500178	038	Software Mainframe / Network	Computer Software expense when software has a statewide utilization across many State agencies
500179	039	Telecommunications - Supplies	Supplies for the Telecommunications operations of systems and equipment
500180	039	Telecommunications Data	Telecommunications - Primarily Data. A line connected to a device other than a telephone, i.e. Carrier circuits Internet access, alarm service, cable TV.
500181	039	Telecommunications Equipment - major	Telecommunications major equipment - purchases over \$100 in value
500183	039	Telecommunications Equipment - minor	Telecommunications minor equipment - purchases under \$100 in value
500187	039	Telecommunications Networking	Telecommunications purchases for networks of phone banks or site specific usage
500188	039	Telecommunications Voice	Telecommunications - Primarily Voice or any item that may be attached to a telephone (analog phone lines).

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<b>EXPENSE ACCOUNT</b>	<b>EXP CLASS</b>	<b>EXPENSE ACCOUNT NAME</b>	<b>DETAIL EXPENSE ACCOUNT DESCRIPTION</b>
500189	039	Wireless Data	The transmission of data via air waves via pagers, texting and email. Web access and other specialized data applications and specifically excludes voice transmission.
500190	039	Wireless Voice	Expenses for cellphones issued to State employees
500191	039	VoIP Telephone	Voice over internet protocol expenditures -SUTDN -VoIP
500192	039	WAN network payments	Data network expenditures - SUTDN - DATA
500200	020	Supplies (Consumable)	This classification embraces all commodities that will be used within one year. Includes photo processing, birth certificates, certificate of good standing, background and credit checks and bottled water.
500203	020	Materials And Manufacturing	Materials for manufacturing cement, steel, lumber, leather, etc.
500204	020	Banking Fees	Service charges, check charges, stop-payment charges, etc.
500205	020	Credit Card Processing Service	Expenditures to card processing vendors for Credit Card processing fees
500206	020	E-Gov Processing Fees	Electronic filing processing fees
500207	020	Food - Non Institutional	Food Non-Institutional, i.e., food purchased for meetings.
500210	023	Fuel (Except Motor Vehicles)	Includes coal, oil for heat, wood, gasoline for motors or used for heating
500211	021	Food Institutions	Includes all food for human consumption in an institutional setting
500212	020	Clothing	Includes all clothing for institutional inmates and uniforms for employees when furnished by the state. Also such items as sewing supplies and services, outer garments, head coverings, footwear, dry cleaning, silk screening, protective gear, i.e. glasses, goggles, gloves.
500213	020	Stock In Trade	Includes and all commodities purchased for resale.
500214	023	Water/Sewage	Includes contractual services for these purposes.
500216	020	Postage	Includes charges for postage stamps. Stamped envelopes, parcel post, bulk mail permits and replenishment of postage accounts.
500217	020	Printing And Binding	Includes the expenses for printing and binding of reports, licenses, and publications issued by departments. Does not include printing of letter-heads, office forms, envelopes, etc. These items should be included in supplies (0200).
500218	020	Duplicating Supplies	Includes ink, paper, stencils, etc., for the reproduction of records within the department.
500219	020	Transportation Of Things	Includes expenditures for freight, express transport on shipments made by the state departments. Transportation charges on shipments to the state should, whenever possible, be included in the cost of the commodity acquired.
500223	020	Pc Desktop Supplies	Supplies for PCs, PC printers and related equipment, diskettes, CD-R & CD-RW disks, cleaners, forms, print cartridges.
500224	020	Mainframe Comp Supplies	Printers, storage devices and related mainframe supplies.
500225	024	Contract Repairs; Machine-Equip	Includes contractual costs of labor, materials, parts, etc., for repairs and/or alterations to machinery, equipment, furniture, and fixtures of all description with the exception of motor vehicles.
500226	048	Contract Repairs; Bldg. Grounds	Includes the contractual cost of maintenance projects as procured by the public works division.
500227	024	Contract Repairs-Office Equipment	Includes the cost of repairs and alterations of State owned office equipment.
500228	024	Own Forces Repair (Mach-Equip)	Includes the cost of necessary supplies and repair materials to be used by maintenance forces of the state in completing projects of repair to machinery and equipment as recommended by public works division maintenance reports. Labor costs for these projects is absorbed by the personnel services account.
500229	020	New Buildings	Expenses related to new building construction.
500232	020	Scrap	Expenses related to the disposal of scrap material
500235	020	Vehicle Maintenance	Includes all expenditures for operation, maintenance, and upkeep of motor vehicles, other than motor cars used exclusively for transportation of persons in travel status, such as labor, gasoline, oil, tires, batteries, replacement parts, etc., provided under contract (express or implies) for repairs or operation. This classification covers trucks, tractors, power machinery, aircraft, boats, etc. (Upkeep of motor cars used for travel purposes only will be included in code 0705). When work is done by regular employees of a department only parts and materials would be charged here, labor is absorbed by personnel service account.

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<b>EXPENSE ACCOUNT</b>	<b>EXP CLASS</b>	<b>EXPENSE ACCOUNT NAME</b>	<b>DETAIL EXPENSE ACCOUNT DESCRIPTION</b>
500237	020	Hospitals For Profit	For Profit Hospitals
500238	020	Hospitals Non Profit	Not for Profit Hospitals
500239	020	Laboratory Services	Laboratory fees for drug testing, toxicology costs, blood alcohol testing or related biological analysis
500240	047	Own Forces Maintenance (Bldg-Grnds)	Includes the cost of necessary supplies and repair materials to be used by maintenance forces of the state in completing projects of repairs to building and grounds as recommended by the public works division.
500241	020	Highway Materials	This class shall include all articles, commodities, materials, etc., which can be definitely identified as designed for the maintenance or repair of and becoming and integral part of roadways or bridges.
500242	022	Contract Equipment Operator	Expenditures for contract equipment operators utilized by Highway or Turnpike funds to maintain State roads, beaches and other property
500244	020	Promotional	Includes co-sponsor of workshops or conferences or promotional materials at point of service locations
500245	020	Subsistence-Support Of Persons	Includes the expenditures for services which provided food, lodging, and personal care for persons, such as the furnishing of food, lodging, hospital, nursing homes, etc. These expenses are usually contractual services.
500247	020	Advertising And Publication	Includes all expenditures for services to attract attention or notice to want or desire, or to satisfy legal requirements, or to make public announcements of facts including: advertising for bids, sale of public lands, leases, contract work, etc., publication of public laws and ordinances, and judicial and legal notices.
500248	022	Rent To Owners Non-State Space	Includes rent of building, offices, land equipment, offices appliances, and other rents paid by the state. It does not include rental of equipment used in making repairs and alterations as these should be charged to code 0225, 0226, 0227.
500249	020	Contract Earnings-No Struc. Rep	Includes all contracts for maintenance which cannot be classified as "repairs" or the original construction of "permanent improvements". The maintenance of highways item, for example, includes reimbursement to towns for the expense incurred in removal of snow from state highways.
500250	020	Insurance And Bond Premiums	Includes insurance of any kind and official and employee performance bond premiums.
500251	026	Membership Fees	Includes dues for membership in national associations or other associations necessary for the proper conduct of state business.
500252	020	Miscellaneous	Includes current costs which cannot be allocated to any of the foregoing groups. Such as loss or theft, janitor and cleaning services on non-state employees, elevator inspection, disinfecting and towel services, and any other miscellaneous services. When preparing budgets the items in this code should be in complete detail.
500254	020	Audit	Expenditures for outside audit services by independent auditors of systems or procedures
500255	022	Rental/Lease - Office Equipment	Rental / Lease - Office Equipment
500256	022	Computer Lease	Expenditures for computer equipment used under a lease agreement, either desktop or mainframe
500257	022	Rent/Lease Non Office Equip	Rental / Lease - Non-Office Equipment
500258	022	Rent To Agents Non-State Space	Rent to Agents - Non-State Space
500259	022	Security Deposits For Rentals	Security deposits for rentals of non-state space
500263	023	Natural Gas	Natural gas used for heating and electricity
500264	023	Fuel Oil	Fuel oil used for heating
500265	023	Propane	Propane used for heating
500266	023	Steam	Steam used for heating
500267	023	Diesel Fuel-Generators	Diesel fuel used for generators
500268	023	Water	Utility expense for use of city water supply
500269	023	Sewer	Utility expense for use of city sewer
500283	020	Depreciation	Expense account for allowances made for loss in value of equipment over time
500290	029	Transfers within an Agency	Payments within an Agency
500291	023	Electricity	Utility expense for private electricity producers
500293	048	Janitorial Services	Expenses related to the cleaning and maintenance of State owned or leased buildings

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500300	030	Motor Vehicles (New)	Includes passenger cars, station wagons, buses, trucks, tractors, trailers, boats, etc.
500301	030	Office Equipment - Furnish(New)	Includes tables, desks, chairs, filing cabinets, office machines, etc., and floor and wall coverings such as carpets, rugs, mats, linoleum, potable partitions, shelves, etc.
500302	030	Educ. Scient. Rec. Equip.(New)	Includes purchase of equipment of all kinds which will be used for educational, scientific and recreational activities which is new or additional to existing items.
500304	030	Farm Implements And Equipment(New)	Includes agricultural and horticultural equipment such as plows, harrows, reapers, binders, racking machines, rollers, and other lawn and garden tools and equipment.
500305	030	Construct - Repair Equip (New)	Includes equipment and tools used in the construction and repair of buildings, roads, structures, etc. Charge to this account the expenditure for all road machines (exclusive of motor trucks) such as road rollers, road building tractors, bulldozers, scrapers, scarifiers, plows, scoops, graders, used in the construction of highways. Include all expenditures made for acquisition of tools and equipment required by carpenters, machinists, electricians, plumbers, masons, plasterers, etc. If life is less than one year and/or cost is \$50 or less, charge to account number 0200 - supplies or account 0225 - repairs.
500306	030	Institutional Equipment (New)	Includes instruments, appliances, and equipment required for the care and treatment of persons such as surgical and dental instruments, kitchen and dining room furnishings, utensils, chairs, tables, beds, fixtures, etc., when used in hospitals and/or institutions.
500307	030	Engineer Instruct. - Equip (New)	Includes engineering and surveyor's equipment and tools such as transits, levels, tripods, drafting tables, compasses, etc.
500311	030	Equipment - General (New)	Expenditures for new equipment not otherwise categorized
500320	030	Motor Vehicles (Replace)	Includes passenger cars, station wagons, buses, trucks, tractors, trailers, boats, etc. This code number should also include the net cost when trade-in of old items are involved.
500321	030	Office Equip-Furnish (Replace)	Includes tables, desks, chairs, filing cabinets, office machines, etc., and floor and wall coverings such as carpets, rugs, mats, linoleum, potable partitions, shelves, etc.
500322	030	Ed-Science- Rec Equip(Replace)	Includes purchase of equipment of all kinds which will be used for educational, scientific and recreational activities which is new or additional to existing items.
500323	030	Livestock (Replace)	Includes the cost of bovine animals, pigs, sheep, hens, etc.
500325	030	Construction-Repair Equip(Replace)	Includes equipment and tools used in the construction and repair of buildings, roads, structures, etc. Charge to this account the expenditure for all road machines (exclusive of motor trucks) such as road rollers, road building tractors, bulldozers, scrapers, scarifiers, plows, scoops, graders, used in the construction of highways. Include all expenditures made for acquisition of tools and equipment required by carpenters, machinists, electricians, plumbers, masons, plasterers, etc. If life is less than one year and/or cost is \$50 or less, charge to account number 0200 - supplies or account 0225 - repairs.
500326	030	Institutional Equip (Replace)	Includes instruments, appliances, and equipment required for the care and treatment of persons such as surgical and dental instruments, kitchen and dining room furnishings, utensils, chairs, tables, beds, fixtures, etc., when used in hospitals and/or institutions.
500327	030	Engineer Instruct-Equip(Replace)	Includes engineering and surveyor's equipment and tools such as transits, levels, tripods, drafting tables, compasses, etc.
500331	030	Equipment - General (Replace)	Replacement equipment - general equipment not otherwise categorized
500332	030	Medical Equipment	Expenditures including microscopes, scales, defibrillators, cardiac monitors, thermometers
500351	511	Medicaid Pmts To Schools	Expenditures to local school districts under the FMAP program
500352	512	Transportation Of Clients	Expenditures to service providers associated with transporting clients of State social services
500354	513	Immunizations	Expenditures for immunization vaccine services by cities and towns

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<b>EXPENSE ACCOUNT</b>	<b>EXP CLASS</b>	<b>EXPENSE ACCOUNT NAME</b>	<b>DETAIL EXPENSE ACCOUNT DESCRIPTION</b>
500355	513	Vaccines	Expenditures to pharmaceutical companies for vaccine purchases by Division of Public health
500356	514	Proshare Pmts	Proportionate share payments to county nursing homes based on Medicaid utilization
500357	515	Uncompensated Care	Distribution of the Uncompensated Care Fund by the Medicaid finance office of DHHS under RSA 167:64.
500358	516	Medicaid Quality Incentive Pmt	Expenditures for quality assurance incentive payments to healthcare providers under the MQIP program
500359	518	Medicare Part D Assistance	Expenditures for pharmacy services under the Medicare Part D assistance program
500360	519	Behavior Risk Factor Survey	Expenditures for contracts with telephone health survey system services, tracking health conditions and risk behaviors
500361	520	Food Costs - Farm Mkt Nutrition	Expenses to food providers for Women, Infants and Children supplemental nutrition program
500362	521	Food Rebate	Expenses to food providers for Women, Infants and Children supplemental nutrition program
500363	523	Client Purchases	Expenditures for miscellaneous items purchased at retail for clients needs
500364	523	Clothing	Expenditures for miscellaneous clothing items purchased at retail for clients needs
500365	523	Youth Benefits	Expenditures for youth rehabilitative programs for through DHHS - Div. of Children, Youth and Families
500370	529	Home Health Care Waiver Service	HCBC - healthcare provided at home
500371	530	Drug Rebates	Payments to medical providers and hospitals for pharmaceutical rebates under public health programs
500372	531	Impaired Programs (Boards)	Expenditures for physicians health programs to the NH Medical Society members for monitoring services
500373	533	Foster Care Services	Payments to foster care service providers for services in accordance with RSA 161:2
500375	534	Adoption Services	Expenses for the Bridges program payments through DHHS division of children, youth and families for this specific service
500376	535	Out Of Home Placements	Expenses for the Bridges program payments through DHHS division of children, youth and families for this specific service
500377	536	Employment Related Child Care	Expenses for the Bridges program payments through DHHS division of children, youth and families for this specific service
500378	537	Educ. Scient. Rec. Equip.(New)	Includes purchase of equipment of all kinds which will be used for educational, scientific and recreational activities which is new or additional to existing items.
500379	537	Educational Supplies	Expenditures for educational supplies for juvenile youth detention programs
500380	538	Emergency Assistance - TANF	Expenditure through Temporary assistance for needy families programs
500382	540	Social Service Contracts	Expenditures for community elder support to local providers of social services.
500383	541	Meals - Home Del & Congregate	Expenditures for nutritional delivery services for elder support to local providers congregate living facilities
500384	542	Homemaker Services	Expenditures for in home care service providers of community support to eligible clients
500385	543	Adult In Home Care	Expenditures for community elder support to local providers of in home care services
500386	544	Meals Home Delivered	Expenditures for nutritional delivery services for in home elder support to local providers
500387	545	Information & Referral Contract	Expenditures to healthcare referral networks in Communities who assist consumers in health care choices
500388	546	Disease Control - Drugs	Expenditures for patient care through federal block grants for pharmacy services
500389	546	Disease Control - Medical	Expenditures for patient care through federal block grants for medical services
500390	546	Disease Control Emergencies	Expenditures to medical providers for research in disease control through DHHS - Bureau of Disease Control
500394	547	Disease Control Emergencies	Expenditures to emergency medical providers for research in disease control through DHHS - Bureau of Disease Control
500395	547	Disease Control Grants	Expenditures to medical providers for research in disease control through DHHS - Bureau of Disease Control

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500396	548	Reagents	Expenses related to substances used in chemical reactions to detect, measure, examine, or produce other substances.
500397	549	WIC Food Costs	Expenses to food providers for Women, Infants and Children supplemental nutrition program
500398	550	Assessment And Counseling	Expenditures to medical consultants for clients of Div. of Children, Youth and Families.
500400	044	Debt Payment	Includes expenditures made in the redemption of outstanding bonded indebtedness, temporary loans, and other floating debt.
500401	043	Bond Principal Payments	Includes bond principle payments by the State Treasury directly to bond holders of record or via paying agent in redemption of outstanding bonded indebtedness.
500402	044	Rev Bond Principal Payments	Special type of municipal bond distinguished by its guarantee of repayment solely from revenues generated by a specified revenue-generating entity associated with the purpose of the bonds
500405	044	Interest (Payment)	Includes expenditures for interest on bonded debt, temporary loans, or other floating debt. Also, interest paid on trust fund obligations held by the state as banker or trustee.
500406	043	Bond Interest Payments	Includes bond interest payments by the state treasurer directly to bond holders of record or via payment agent for interest on bonded debt.
500407	044	Rev Bond Interest Payments	Only the revenues specified in the legal contract between the bond holder and bond issuer are required to be used for repayment of the interest of the bonds
500416	046	IT Consultants - Telecommunication	Information Technology consultants for Telecommunications systems
500425	501	Payments To Clients	Expenditures to individuals and local governments for interim assistance to clients
500460	046	Legal Consultants Non-Benefit	Attorneys contracted as consultants
500462	046	Med Consultants Non-Benefit	Medical professionals contracted as consultants
500463	046	Eng. Consultants Non-Benefit	Engineering professionals contracted as consultants
500464	046	Gen Consultants Non-Benefit	Contracted consultants not otherwise categorized
500465	046	IT Consul-Non-Benefit	Information Technology consultants
500466	046	IT Service Vendor Non-Benefit	Information Technology consultants with service contracts
500501	083	State Wide Tax Hardship Relief	Low and Moderate Income Homeowners Property Tax Relief
500526	054	Grants To Individuals	State sponsored grants for educational or medical purposes used by individual citizens
500527	054	Grants To Organizations	State sponsored grant awards to municipalities or private organizations
500528	054	Other Awards And Indemnities	Cultural, medical, educational awards to individuals or organizations
500529	054	Purchases For Beneficiaries	Expenses for alternative medical treatments not covered by Medicaid or personal expenses as approved by the department.
500531	057	Books	Expenditures for Books; New Or Replacement
500532	057	Electronic Media	Expenses for video recordings, audio recordings, multimedia presentations, slide presentations, CD-ROM and Online Content
500533	057	Professional Journals	Expenses for journals that present in-depth, original research in a specific field
500534	057	Subscriptions - Online	Expenses paid to receive or be given access to electronic texts or services, especially over the Internet.
500535	057	Subscriptions / Periodicals	Subscription expenses to a publication issued at regular intervals, usually monthly or weekly
500536	061	Unemployment Compensation	State agency payments into the Unemployment compensation fund
500537	062	Awards	A schedule is drawn out to state the amount and forms of compensation to which an employee is entitled, if he/she has sustained the stipulated kinds of injuries
500538	062	Medical Costs	Expenditures for Workers Compensation claims administered by Helmsman Management Services
500539	063	Other Personnel Benefits	Expenditures to EBM - Employees Benefit Management for fees to administer employee flex spending
500540	064	Pensions, Retirement	Includes all payments to persons for past services to the state including payments for disability or death or special allowance made by the legislature.
500541	065	Board Member Travel	Travel expenses paid to non-State employees serving as members of State sanctioned Boards
500542	065	Per Diem Payments	Payments in-lieu of hourly or salary rates, paid on a per day schedule of payments

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<b>EXPENSE ACCOUNT</b>	<b>EXP CLASS</b>	<b>EXPENSE ACCOUNT NAME</b>	<b>DETAIL EXPENSE ACCOUNT DESCRIPTION</b>
500543	066	Continuing Profess Education	Expenses paid for continuing professional education classes for State employees
500544	066	Educational Training (Tuition)	Expenses paid for tuition at approved higher education institutions for State employees
500545	066	It Training & Development	Expenses paid for Information Technology training classes for State employees
500546	066	Reg. Fees In-State	Fees for registration at In-State training programs for State employees
500554	066	Reg. Fees Out Of State	Fees for registration at Out-of-State training programs for State employees
500555	066	Training / Education Consultant	Fees paid to educational consultants to teach classes in various disciplines to State employees
500556	066	Training Materials	Expenses for training materials utilized in classes sponsored by the State Education and Training Division
500557	067	Provider Train / Education Con	Expenses paid for educational classes for State contracted providers
500558	067	Reg. Fees In-State Training	Fees for registration at In-State training programs for State contracted providers
500559	067	Training Facility Rentals	Expenses paid for rental of classroom space to conduct education and training programs
500560	067	Training Materials	Expenses for training materials utilized in classes sponsored by the State Education and Training Division
500562	068	Awards And Indemnities	Includes all expenditures for or included in awards made by the courts, boards, or commissions (other than condemnation awards).
500563	068	Damage To Private Property	Includes all expenditures made on recommendation of officers of the state as indemnities for destruction of private property.
500564	068	Gate Money	Expenditures from petty cash revolving fund utilized in the correctional system
500565	068	Inmate Wages	Payment of wages to inmates for work performed within the correctional system
500566	069	Pamphlets	All pamphlets purchased for reference material, including videocassettes and DVD's.
500567	069	Promotional And Marketing Expense	Include co-sponsor of workshops or conferences.
500568	069	Publications	All periodicals purchased for reference material, including videocassettes and DVD's.
500569	072	Grants Of Food - Federal	Pass-through federal grant distributions to municipalities and institutions for costs of food and distribution of food
500570	072	Grants Of Property - Federal	Pass-through federal grant distributions to private corporations for costs of office space or temporary space rental
500572	072	Grants To Individuals - Federal	Federal fund payments to individuals for loan repayment
500573	072	Grants To Institutions - Federal	Pass-through federal grant distributions for enforcement programs to institutions
500574	072	Grants To Local Gov's - Federal	Pass-through federal grant distributions to municipalities for law enforcement and public safety programs
500576	072	Grants To Other State Agencies	Transfers between State agencies for payment of federal grant funds associated with public service programs
500577	072	Grants To Schools - Federal	Pass-through federal grant distributions to school districts or educational institutions for educational programs
500578	073	Grants To Individuals - State	Expenditures under the State Loan Repayment program for professionals serving in underserved areas
500579	073	Grants To Institutions - State	Expenditures of Greenhouse Gas Emissions grant funds to institutions working to improve energy efficiency in the State
500580	073	Grants To Local Gov't - State	Expenditures of non-federal grant funds for to local governments for environmental projects to improve environmental quality
500581	073	Grants To Non-Profits - State	Expenditures of non-federal incentive grants to non-profit organizations for local social programs
500582	073	Grants To Other State Agencies	Transfers of grant funds between State agencies under joint agreements to administer grant programs
500583	073	Grants To Schools - State	Expenditures of educational grants to school districts for educational programs
500585	074	Community Grants	Pass-through of Federal Aid to local cities and towns and economic development associations
500586	074	Food Assistance	Aid to individuals for sustenance and basic nutrition
500587	074	Fuel Assistance	Aid to individuals for home heating fuel

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APPENDIX C-EXPENDITURE CLASS AND ACCOUNT CODES-BY ACCOUNT**

<b>EXPENSE ACCOUNT</b>	<b>EXP CLASS</b>	<b>EXPENSE ACCOUNT NAME</b>	<b>DETAIL EXPENSE ACCOUNT DESCRIPTION</b>
500589	074	Welfare Assistance	Assistance for consumers in need of welfare
500590	075	Grants And Subsidies	Economic development grants to private organizations to promote rural economic development
500591	075	Remuneration	Expenditures to individuals or institutions to compensate for services rendered
500592	076	LCHIP Grants	Matching grants to NH communities and non-profits to conserve and preserve New Hampshire's most important natural, cultural and historic resources and expenses related to the administration and disbursement of such funds.
500596	077	School Building Aid	Pass-through of Federal aid for the cost of construction or substantial renovation of school buildings in accordance with RSA 198:15
500597	078	Cat Aid - Education	RSA 186c:18-catastrophic aid for children with disabilities to school districts
500598	079	Enhanced Education Pmts	In addition to grant payments from the state, towns turn over to school districts the revenue raised by the Statewide Enhanced Education Tax
500600	083	State Wide Tax Hardship Relief	Low and Moderate Income Homeowners Property Tax Relief
500601	060	Fica (Permanent)	Withholding taxes from permanent employees due to the Federal government
500602	060	Health Ins Benefit (Perm)	Premium based health insurance payments for permanent employees
500603	060	Life Ins Benefit (Perm)	Premium based life insurance payments for permanent employees
500604	060	Employees' Retire (Perm)	Deductions processed for retirement benefits for permanent employees
500605	060	Dental Benefits (Perm)	Premium based dental insurance plan payments for permanent employees
500606	060	Police Retirement (Perm)	Law enforcement retirement deductions, permanent law enforcement employees
500610	060	Health Benefits - Retired	Premium based health insurance payments for retired employees
500611	060	Fica (Temporary)	Withholding taxes from temporary employees due to the Federal government
500612	060	Health Ins Benefit (Temp)	Premium based health insurance payments for temporary employees
500613	060	Life Ins Benefit (Temp)	Premium based life insurance payments for temporary employees
500614	060	Retirement (Temporary)	Deductions processed for retirement benefits for temporary employees
500615	060	Dental Benefits (Temporary)	Premium based dental insurance plan payments for temporary employees
500620	042	Post Retirement Benefits	Used to reimburse the general funds for payments made to retirees health insurance
500621	060	Fire Retirement (Perm)	Firemen's retirement deductions for permanent employees
500630	060	HMO's	Payments to Health Maintenance Organizations for employee health insurance premiums
500631	060	Medicare Coverage Permanent	Medicare coverage payments for permanent employees
500632	060	Medicare Coverage Temporary	Medicare coverage payments for temporary employees
500633	101	Medical Claims Active HMO	Medical claim payments for active employees and dependents enrolled in HMO plan
500634	102	Medical Adm Fee Active HMO	Administration fee for services related to HMO claims administration by the carrier
500637	212	Exercise Incentive Active HMO	State subsidized exercise facility benefit for active employees, HMO plan
500638	046	Consulting Active HMO	Medical consultants contracted for the HMO plan active employees
500641	100	Pharmacy Claims Active HMO	Prescription drug benefit for active employees and dependents enrolled in HMO plan
500642	102	Pharmacy Admin Fees Active HMO	Administration fee for services related to HMO pharmacy claims administration by the carrier
500643	101	Medical Claims Active POS	Medical claim payments for active employees and dependents enrolled in POS plan
500648	100	Pharmacy Claims Active POS	Prescription drug benefit for active employees and dependents enrolled in POS plan
500653	102	Medical Admin Fee Active POS	Administration fee for services related to POS claims administration by the carrier
500658	212	Exercise Incentive Active POS	State subsidized exercise facility benefit for active employees, POS plan



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500659	046	Consulting Active POS	Medical consultants contracted for the POS plan active employees
500663	046	Consulting Ro65	Medical consultants contracted for the medical plan for Retirees over age 65
500669	102	Pharmacy Admin Fees Active POS	Administration fee for services related to POS pharmacy claims administration by the carrier
500673	102	Pharm Admin Fee Ro65	Administration fee for services related to pharmacy claims administration by the carrier, Retirees over 65
500674	102	Other Expenses Active HMO	Expenses for administration of HMO plan not otherwise categorized
500678	102	Other Expenses Ru65	Expenses for administration of Retirees under 65 plan not otherwise categorized
500679	102	Other Expense Ro65	Expenses for administration of Retirees over 65 plan not otherwise categorized
500685	212	Exercise Incentive Trooper POS	State subsidized exercise facility benefit for State Troopers, POS plan
500686	218	Dental Claims Actives	Claims paid under the Delta Dental plan for active employees
500687	218	Dental Claims Cobra	Claims paid under the Delta Dental plan for Cobra enrollees
500688	218	Dental Claims Specials	Claims paid under the Delta Dental plan for Specials
500689	218	Dental Claims Legislature	Claims paid under the Delta Dental plan for Legislative employees
500691	102	Dental Admin Fees Actives	Administration fees for services related to dental claims administration active employees
500692	102	Dental Admin Fees Cobra	Administration fees for services related to dental claims administration Cobra enrollees
500694	102	Dental Admin Fees Legislature	Administration fees for services related to dental claims administration Legislative employees
500700	070	Common Carriers (In-State)	Include the cost of services for carrying persons whether by land, air or water including Pullman and sleeping car accommodations.
500701	070	Per Diem-in lieu (In-state)	Includes flat rate per day allowance for food and lodging while traveling or away from official headquarters on an assignment. Authorized per diem may be charged each day, including Sundays and holidays, throughout the assignment except on holidays or weekends when travel is charged between home and assignment or headquarters and assignment.
500702	070	Meals (In-State)	Includes reimbursement for meals purchase, or as otherwise authorized, including tax and gratuities.
500703	070	Hotel (In-State)	Includes cost of lodging incidental to travel. Hotel bills must be attached to expense vouchers.
500704	070	Mileage-Private Cars(In-State)	Includes miles actually traveled at established rates.
500705	070	Operation-State Cars(In-State)	Includes cost of operating State cars: gas, oil, tires, repairs, etc.
500706	070	Travel (Other) (In-State)	Includes travel of other than regular State employees and officials such as consultants, lecturers, etc.
500707	070	Miscellaneous (In-State)	Any other items which cannot be allocated above.
500708	070	Meals (Taxable) (In-State)	To be used for payments for meals which are taxable to the recipient for federal purposes.
500709	070	Registration Fees (In State)	Fees paid for registration in seminars or related programs held within the State of NH
500710	080	Common Carriers (Out-Of-State)	Expenditures include the cost of services for carrying persons whether by land, air or water including Pullman and sleeping car accommodations.
500711	080	Pr Dm-Lu Of Substnce-Ldg(Out-of-St)	Includes flat rate per day allowance for food and lodging while traveling or away from official headquarters on an assignment.
500712	080	Meals (Out-Of-State)	Includes reimbursement for meals purchase, or as otherwise authorized, including tax and gratuities.
500713	080	Hotel (Out-Of-State)	Includes cost of lodging incidental to travel. Hotel bills must be attached to expense vouchers.
500714	080	Mileage-Private Cars(Out-Of-St)	Includes miles actually traveled at established rates.
500715	080	Operation-State Car(Out-Of-St)	Includes cost of operating State cars: gas, oil, tires, repairs, etc.
500716	080	Travel (Other) (Out-Of-State)	Includes travel of other than regular State employees and officials such as consultants, lecturers, etc.
500717	080	Miscellaneous (Out-Of-State)	Any other items which cannot be allocated above.
500718	080	Meals (Taxable) (Out-Of-State)	To be used for payments for meals which are taxable to the recipient for federal purposes.
500719	080	Registration Fees (Out State)	Fees paid for registration in seminars or related programs held outside the State of NH
500722	084	UNH - Durham	Payments to this specific member of the University system.
500725	084	UNH Coop Extension Service	Payments to this specific member of the University system.

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500726	100	Prescription Drug Expenses	Expenses for administration of the plan not otherwise categorized or for institutions.
500727	101	Allied Health Providers	Clinical healthcare professions such as occupational/physical therapy; athletic trainers; speech/language pathology; respiratory care
500728	101	Dental Providers	Dental healthcare professionals
500729	101	Medical Providers	Medical healthcare professionals and practitioners
500730	101	Mental Health Providers	Mental health professionals in the therapy field
500731	102	Contracts For Program Services	Expenditures against contracts with program service providers in public health, medical, and judicial professions
500732	102	Legal Services Contracts	Expenses to pay for various legal services including providing birth certificates and legal document preparation
500733	102	Promotional	Expenses for co-sponsorship of workshops or conferences or promotional materials used in programs to serve public interest
500734	102	Social Service Contracts	Expenditures against contracts with social service providers in public health, medical, and judicial professions
500736	103	Contract Repairs; Bldg. Grounds	Includes the contractual cost of maintenance projects as recommended in most instances by the public works division.
500737	103	Contract Repairs ;Machin, Equip	Includes contractual costs of labor, materials, parts, etc., for repairs and/or alterations to machinery, equipment, furniture, and fixtures of all description with the exception of motor vehicles.
500740	103	Snow Plowing	Snow Plowing
500741	103	Trash Removal	Trash Removal
500742	104	Certification Expense	Expenses paid by the State Court System for legal certifications of attorneys
500743	105	Regulatory Hearing Expense	Regulatory hearings expenses paid by the Administrative Office of the Courts
500744	106	Instant Tickets	Expenses related to the purchase of Lottery scratch tickets for re-sale
500745	106	Merchandise	Point of sale merchandising displays utilized in retail operations such as Liquor or Safety programs
500746	106	Stock In Trade	Includes all commodities purchased for resale.
500749	107	Scholarships & Grants	Funding of scholarships and grants to eligible postsecondary students including Pell and Unique grant programs
500750	108	Court Services Compensation	Programs referred to by the Courts for services and assistance needed for clients
500751	108	Legal Providers	Expenditures to legal counsel for services in representing indigent or social service clients
500752	108	Non-Counsel Providers	Non-attorney legal services including Judicial Conduct Committee
500755	209	Governors Transition Fund	Payment of funds appropriated for the transition of a newly elected Governor into office
500756	210	Insurance And Bonding	Includes insurance of any kind and official and employee performance bond premiums.
500757	211	Insurance And Bond Premiums	A debt security with a payoff tied to the relative severity of a natural disaster such as a hurricane or earthquake. Bondholders are paid with insurance premiums but may have to accept reduced principal repayment in the event the specified disaster occurs during the life of the bond.
500758	212	Health Program Benefit	Other expenses not otherwise categorized for the administration of the State health care benefit
500759	213	Concord Fire & Municipal Pmts	Concord and Fire Municipal service aid
500761	226	Replacement Checks	Cost of services to replace voided, stop payment, cancelled and stale dated
500762	227	Jury Fees and Expenses	Jury Fees and Expenses
500764	229	Sheriff Reimbursement	Payments for services rendered by Sheriff or deputies in serving of legal documents or related activities
500765	230	Interpreter Services	Payments for services rendered by interpreters on behalf of clients of social service agencies
500766	231	Security Expenses	Payments for services rendered by private security organizations
500767	232	Witness Fees	Payments for appearance of individuals serving as witness in prosecutions

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500768	233	Advertising And Publication - Litigation	Includes all expenditures for services to attract attention or notice to want or desire, or to satisfy legal requirements, or to make public announcements of facts including: advertising for bids, sale of public lands, leases, contract work, etc., publication of public laws and ordinances, and judicial and legal notices.
500769	233	Consultants - Litigation	Attorneys contracted as consultants used during cases litigated by the State
500770	233	Court Services Comp - Litigation	Courts services used during cases litigated by the State
500771	233	Duplicating Supplies - Litigation	Expenses for photocopying supplies used during cases litigated by the State
500772	233	Food - Litigation	Expenses for food and related consumables used during cases litigated by the State
500773	233	Hotel (In-State)- Litigation	Expenses for In-State hotel stays necessary during cases litigated by the State.
500774	233	Legal Consultants - Litigation	Expenses for legal consultants utilized during cases litigated by the State
500775	233	Membership Fees - Litigation	Expenses for membership fees used during cases litigated by the State
500776	233	Mileage, In-State - Litigation	In-state mileage used during cases litigated by the State
500777	233	Pc Supplies - Litigation	Supplies for PC's used during cases litigated by the State
500778	233	Postage - Litigation	Postage used during cases litigated by the State
500779	233	Supplies - Litigation	Office supplies used during cases litigated by the State
500780	233	Telephone - Litigation	Telephone services used during cases litigated by the State
500781	233	Training - Litigation	Training for employees to be used during cases litigated by the State
500782	233	Transport Things - Litigation	Currier services used during cases litigated by the State
500783	234	Autopsy Expenses	Payments to medical examiners who provide autopsy services to the State
500784	235	Transcription Services	Transcription services used by the State for documenting various types of cases
500785	242	Meals (In-State) - Corrections	Meal expenses related to the In-State transportation of inmates by corrections officers
500786	242	Mileage, In-State - Correction	Mileage expenses related to the In-State transportation of inmates by corrections officers
500787	242	Transportation Of Inmates	Expenses related to the transportation of inmates by corrections officers, not otherwise categorized.
500788	242	Travel (Out-Of-State) - Corrections	Travel expenses related to the Out-of-State transportation of inmates by corrections officers
500790	244	State Match Public Assistance	States portion of public assistance
500791	245	State Match Individual Assistance	States portion for individual assistance
500792	246	Grantee Administrative Costs	Administrative costs associated with processing grants by recipient
500793	247	Sub Grantee - Administrative C	Administrative costs for Towns associated with the use of grant money
500794	248	Meals & Rooms Tax Distribution	Distribution of meals and rooms tax to Cities and towns after collection by the State
500795	249	State Revenue Sharing	General fund distribution to cities and towns
500796	250	Meals (In-State) - Active Duty	Meal expenses related to the In-State deployment of State National Guardsmen
500797	250	Mileage, (In-State) - Active D	Mileage expenses related to the In-State deployment of State National Guardsmen
500798	250	State Active Duty	Other expenses not otherwise categorized for the deployment of State National Guardsmen
500800	040	Indirect Costs - SWCAP	For reimbursement to general fund from other than general funded agencies, proportionately, for services received from State central service agencies.
500801	041	Audit Fund Set Aside	Expenses related to financial and compliance audits of federally funded programs
500806	252	Victim Services	Providers services to victims
500807	285	Food - Senate	Food expenses by the State Senate
500808	285	Printing And Binding - Senate	Expenses for printing and binding of publications issued by the State Senate
500809	285	Supplies - Senate	Miscellaneous office supplies utilized by the State Senate
500810	286	Food - Speaker's Acct.	Expenses for food and related consumables on behalf of the Speaker of the House

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500812	286	Print And Bind - Speaker's Acct	Expenses for printing and binding of publications issued by the Speaker of the House
500813	286	Supplies Speaker's Acct.	Miscellaneous office supplies utilized by the Speaker of the House
500814	287	Food Maj Leader's Acct	Food expenses by the Majority Leader of the House of Representatives
500816	287	Print And Bind - Maj Lead Acct	Expenses for printing and binding of publications issued by the Majority Leader of the House of Representatives
500817	287	Supplies - Maj Leader's Acct	Miscellaneous office supplies utilized by the Majority Leader of the House of Representatives
500818	288	Food Min Leader's Acct	Food expenses by the Minority Leader of the House of Representatives
500820	288	Print And Bind - Min Lead Acct	Expenses for printing and binding of publications issued by the Minority Leader of the House of Representatives
500821	288	Supplies - Min Leader's Acct	Miscellaneous office supplies utilized by the Minority Leader of the House of Representatives
500822	289	Food - Contingency Acct	Contingency account for food and related consumables for the Legislature
500826	290	Printing And Binding - Legislature	Expenses for printing and binding of publications issued by the Legislature
500827	290	Supplies - Legislative	Miscellaneous office supplies utilized by the Legislature
500828	291	Printing And Binding -Joint Or	Expenses for printing and binding of publications issued for joint orientation of members of the Legislature
500829	291	Supplies Joint Orientation	Miscellaneous office supplies utilized in the joint orientation of members of the Legislature
500830	300	DES - Reimbursements	Expenditures made in accordance with RSA 146; Motor Oil Discharge Clean-up Fund
500831	301	Brownfields Loans	State Revolving Loan Fund Program administered by Environmental Services to fund environmental projects under RSA 147:F-20
500832	301	Clean Water Revolving Loan Fun	State Revolving Loan Fund Program administered by Environmental Services to fund environmental projects.
500833	301	Drinking Water Revolving Loan	State Revolving Loan Fund Program administered by Environmental Services to fund environmental projects.
500834	302	Contract Repairs - Dam Project	Funds for various dam repair projects within the State
500836	302	Own Forces Maint - Dam Project	Includes the cost of necessary supplies and repair materials to be used by maintenance forces of the state in completing projects of repair to dams
500837	302	Remuneration - Dam Projects	Payments on dam projects for service, loss or expense in lieu of taxes
500838	303	Contract Repairs - Public Access	Repairs to public access areas of dams
500839	303	Own Forces Maint - Public Access	Includes the cost of necessary supplies and repair materials to be used by maintenance forces of the state in completing projects of repair to public access areas of dams
500841	304	Drugs - F & G Research & Mgt	Forage and grazing lands weed management
500842	304	Ed, Science, Equipment F & G	Forage and grazing lands weed management education, supplies and equipment
500844	304	F & G - Transportation Of Thin	Forage and grazing lands transportation of things
500845	305	Habitat- Land And Interest In	Expenditures to purchase land to maintain habitat for wildlife
500848	307	Boat Access - Land And Interest	Expenses for land purchases to support the Public Boat Access program
500851	106	Bad Debt Expense	Used for the write-off of uncollectible receivables
500853	106	Prizes	Reimbursements of weekly prize winnings and Multi-State Lottery Assn. payments
500854	106	Joint Venture Pool Expense	Expenses related to the Tri-State Lotto Commission operating pool
500855	106	Vendor Fees	Fees to vendors for expenses related to Instant Lottery games; Powerball and Hot Lotto
500856	106	Retailer Commissions	Commissions paid to retail outlets for sales of Instant Lottery games, Powerball and Hot Lotto
500857	106	Retailer Cashing Incentives	Incentive payments to retail outlets for sales of Instant Lottery games, Powerball and Hot Lotto
500858	106	Ticket Printing Fees	Expenses related to the printing of Lottery scratch tickets for re-sale
500860	106	Ticket Shipping Expense	Expenses incurred for the shipping of Instant Lottery game tickets from vendor to State

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500865	308	Grants - Landowner Relations	Landowners who enroll in Operation Land Share agree to leave the majority of their property open to hunting and in return are provided assistance in managing hunter access.
500866	308	Remuneration - Landowners	Expenses paid as an equivalent for service, loss or expense in lieu of taxes
500875	400	New Buildings -DOT	Expenses for new construction of buildings
500878	403	DOT - Audit Fees - LBA	Expenses related to financial and compliance audits of federally funded programs
500879	404	DOT - Audit	Expenses related to financial and compliance audits of federally funded programs
500880	404	Intra-Indirect Costs	Administrative overhead and crossbill of overhead expenses by Department of Transportation and Turnpike divisions
500881	405	Lilac Program	Expenditures for planting of the State flower on State owned property.
500882	406	DOT Environment Expense	Expenditures for contract payments to environmental engineers
500883	407	Trans To Bd Of Tax & Land Appl	fuel invoice maint transfer
500886	409	Trans To Dept Of Justice	fuel invoice maint transfer
500888	411	Trans To Des Dam Bureau	fuel invoice maint transfer
500891	502	Payments To Providers	Expenditures to developmental service providers for services to children and families
500892	503	Medicare Part D Payments	Expenditures for pharmacy services under the Medicare Part D assistance program
500893	504	Nursing Home Payments	Expenditures to local nursing homes under Medicaid Management Information System
500894	505	Pmts To Mid-Level Providers	Expenditures to nurse practitioners or other mid-level care providers
500895	506	Home Support Waiver Services	Expenditures through the Medicaid Management Information System by Elderly and Adult Services
500896	506	Long Term Care - Case Management	Expenditures to providers for elder care case management
500897	509	Other Nursing Homes	Expenditures to local nursing homes under Medicaid Management Information System
500898	510	Medicaid Pmts To Glencliff	Expenditures for Medicaid Pmts To Glencliff as in-kind and FMAP programs
500899	510	Medicaid Pmts To NH hospitals	Expenditures under Medicaid programs to local institutions as providers under the program
500906	557	Medicaid Waiver Services	Expenditures under the Medicaid Management Information System for this specific service
500907	558	Waitlist Services	Expenditures under the Medicaid Management Information System for this specific service
500911	561	Specialty Clinics	Expenditures to support clinics held at various sites for special medical needs
500912	562	Children With Spec Hlth Care N	Expenses for special medical services and child development clinics for children with special needs
500915	563	Community Based Services	Expenses for the Bridges program payments through DHHS division of children, youth and families
500916	564	Protect & Prevent Child Care	Expenses for the Bridges program payments through DHHS division of children, youth and families
500917	565	Outpatient Hospital	Medicaid Management Information System payments for outpatient hospital
500918	566	Adult Group Daycare	Expenditures to community based adult group daycare services to provide elderly day care to clients
500919	567	TII HIV Care Assistance	Expenditures for associated HIV/Aids prevention and treatment care programs
500920	020	Fleet-Unleaded Gasoline	Unleaded gasoline purchased for state vehicles in bulk
500921	020	Fleet-Diesel	Diesel purchased for state vehicles in bulk
500922	020	Fleet-Natural Gas (CNG)	Natural gas purchased for state vehicles in bulk
500924	020	Fleet-Liquefied Petroleum Gas	Liquefied petroleum gas purchased for state vehicles in bulk
500925	020	Fleet-Biodiesel	Biodiesel purchased for state vehicles in bulk
500926	568	TII HIV Care Boston EMA	Pharmacy payments for HIV/Aids treatment and care programs
500928	570	Family Care Giver	Expenditures to private services that provide meal preparation and housecleaning to clients
500929	571	Pass Thru Grants	Federal or other non-State grant funds that are passed to private or public recipients and not otherwise categorized
500930	600	Tuition and Transportation Aid	Payments to school districts in accordance with RSA 188-E:9

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500931	601	State Fund Match	Anticipated federal grant funds to match State funds to the Bureau of Vocational Rehabilitation
500932	602	State Fund Non-Match	State funds utilized in the support of vocational rehabilitation programs
500933	603	VR Clients	Expenses related to the clients of Vocational Rehabilitation programs funded by the State
500934	604	DDS Clients	Expenses related to the clients of the State Disability Determination Services programs (DDS)
500936	606	Dropout Prevention	Expenditures to support effective, sustainable, and coordinated dropout prevention and reentry programs in high schools with annual dropout rates that exceed their state average annual dropout rate
500937	607	Statewide Special Education	State aid for special education programs in schools in accordance with RSA 186-C
500938	608	Statewide Sensory Improvement	State aid for special education programs in schools in accordance with RSA 186-C
500939	609	Local Ed Improvement	Expenditures for the local education improvement fund in accordance with RSA 193-C:9
500940	610	Career Tech Student Orgs	Expenditures to fund resources for students and potential students
500941	611	Charter School Funds	Funding of Chartered Public Schools in accordance with RSA 194-B;11
500942	612	State Testing	Expenditures related to the Statewide Educational Improvement and Assessment Program; RSA 193-C
500948	254	Escheated Property	Payments of claims placed against abandoned property; used by the State Treasury Dept.
500949	255	Cost of Issuing Bonds	Expenditures associated with the cost of issuing general obligation bonds by the State
501096	011	Salary Other Unclassified	Payroll expenditures for Unclassified employees budgeted in class 011
501097	012	Salary Other Unclassified	Payroll expenditures for Unclassified employees budgeted in class 012
501098	013	Salary Other Unclassified	Payroll expenditures for Unclassified employees budgeted in class 013
501122	050	Adjunct Faculty	Any instructor teaching courses whose compensation in salary and/or fringe benefits is not equal to the compensation received by full-time contractual faculty
501406	043	Bond Interest Payments	Includes bond interest payments by the state treasurer directly to bond holders of record or via payment agent for interest on bonded debt.
501521	202	Relocation	Payment for relocation of State offices.
501527	011	Salary Unclassified Part-time	Payroll expenditures for Part-time Unclassified employees budgeted in class 011
501528	012	Salary Unclassified Part-time	Payroll expenditures for Part-time Unclassified employees budgeted in class 012
501530	211	Transfer to DAS-RMU; Insurance Premiums	Payments to RMU for statewide insurance policy expenses
501568	100	Pharmacy Claims Ro65	Prescription drug benefit for Retirees over 65 years of age
501569	102	Dental Admin Fees Specials	Administration fees for services related to dental claims administration Special employees
501570	101	HRA Claims Active HMO	Employer funded Health Reimbursement Arrangements claims for Active employees HMO plan
501572	102	HRA Admin Fee Active HMO	Employer funded Health Reimbursement Arrangements administrative fees for Active employees HMO plan
501574	034	Capital Projects Salary	Salary expenses of permanent employees dedicated to management of capital projects
501575	034	Capital Projects Benefits	Benefit expenses of permanent employees dedicated to management of capital projects
501576	022	Surcharge for Fuel	Expenses for fuel charges that are added to freight charges for the transporting of fuel
501577	050	IT Part Time Salaries	Salaries paid to information technology part-time employees
501578	020	Propane - Non Heating	Propane powers some locomotives, buses, forklifts
501579	102	Med D Admin fees	Employer funded administration fees for Medicare D plan
501587	040	Indirect Costs - Internal to Agency	Used for the remaining share of the Agency's internal indirect costs allocated.
501588	037	Mainframe Hardware Maint	Hardware maintenance expense for the testing and cleaning of an operating system of equipment

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501589	037	Network Hardware Maintenance	Maintenance expense for performing repairs and upgrades, Maintenance also involves corrective and preventive measures to make the managed network run "better"
501590	103	Wastewater Monitoring	Expenses related to the monitoring of wastewater treatment facilities
501598	617	Kindergarten Construction	Grants for Kindergarten construction in accordance with RSA:198:15-r
501709	066	Reg. Fees In-State	Fees for registration at In-State training programs for State employees
501719	066	Reg. Fees Out Of State	Fees for registration at Out-of-State training programs for State employees
501836	030	Automobiles, Sub-Compact	4-Door Sedan, 4 cyl. 13.75 ft. long, gas, electric, hybrid
501837	030	Automobiles, Compact	4-Door Sedan, 4 cyl. 14.77 ft. long, gas, electric, hybrid
501838	030	Automobiles, Mid-Size	4-Door Sedan, 4 cyl. 15.83 ft. long, gas, electric, hybrid
501839	030	Automobiles, Mid-Size	4-Door Sedan, 6 cylinder engine 15.83 ft. long
501841	030	Automobiles, Full Size	4-Door Sedan, 6 cylinder engine 16.1 ft. long
501842	030	Automobiles, Full Size	4-Door Sedan, 8 cylinder engine 16.1 ft. long
501843	030	Automobiles, Police Special V6	4-Door Sedan, Special Law Enforcement Package
501844	030	Automobiles, Police Special V8	4-Door Sedan, Special Law Enforcement Package
501845	030	Station Wagons, Compact	Compact, 4-Door, extended interior with a tailgate
501846	030	Station Wagons, Mid-Size	Mid-Size, 4-Door, extended interior with a tailgate
501847	030	Vehicles, Sport Utility V4	Four wheel or all wheel drive, Compact, 4 Cylinder
501848	030	Vehicles, Sport Utility V6 or V4 or both?	Four wheel or all wheel drive, Mid-Size, 6 Cylinder - price point is for a Mid-Size 4 Cylinder SUV
501850	030	Trucks, Pickup, Compact	Trucks, Pickup, Compact, 2WD, Reg Cab 4 Cyl
501851	030	Trucks, Pickup, 1/2 ton	Trucks, Pickup, 1/2 Ton, 2WD, Reg Cab 6 Cyl
501852	030	Trucks, Pickup, 3/4 ton	Trucks, Pickup, 3/4 Ton, 2WD, Reg Cab, 8 Cyl
501853	030	Trucks, Pickup, One Ton	Trucks, Pickup, 1 Ton, 2WD, Reg Cab 8 Cyl
501855	030	Trucks, Pickup, Diesel	Trucks, Pickup, 1 Ton, 2WD, Reg Cab 8 Cyl Diesel dual wheel?
501856	030	Vans, Cargo, Minivan	Vans, Cargo, Minivan
501857	030	Vans, Cargo, Standard	Vans, Cargo, Regular Wheelbase
501860	030	Vans, Cargo, Full Size	Vans, Cargo, Extended Wheelbase
501862	030	Vans, Passenger, Minivan	Up to 5 seating capacity, Minivan
501863	030	Vans, Passenger, Extended Wheelbase	7-12 seating capacity, Extended Wheelbase
501864	030	Motorcycles	No more than 3 wheels, with seat or saddle for the rider
501865	030	ORV, tracked/wheeled	Off Road Vehicles, track driven or wheeled
502292	072	Special Milk	To provide subsidies to schools and institutions to encourage the consumption of fluid milk by children.
502370	054	NHH Revolving Fund Expenditures	Disbursements for repeated expending and replenishment of resources for a specific program or purpose.
502507	103	Program Contracts	Used by various agencies for various contract needs
502508	103	EBT Contracts	Contracts for services from Electronic Benefits Transfer providers and servicers.
502512	533	Title IV-E	Payments to foster care service providers for services as defined in Title IV-E of the Social Security Act
502513	533	Non IV-E	Payments to foster care service providers for services other than those defined in Title IV-E of the Social Security Act
502620	054	Hamilton Smith Fund Exp	Distributions to the University of NH as agreed by the State detailed in the Hamilton Smith Trust
502621	054	Benjamin Thompson Fund Exp	Distributions to the University of NH as agreed by the State detailed in the Ben Thompson Trust
502623	289	Legislative Contingency	Contingency account for expenses not otherwise categorized and utilized by the Legislature
502624	072	Delinquent	Pass-through federal grant distributions to school districts or educational institutions for educational programs
502625	072	School Improvement	Pass-through federal grant distributions to school districts or educational institutions for educational programs
502626	072	Entitlement	Federal grants Noncompetitive and awarded automatically on basis of legally defined formula to all agencies or institutions that qualify
502627	072	Discretionary	Federal grant awards distributed on the basis of a competitive process

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<b>EXPENSE ACCOUNT</b>	<b>EXP CLASS</b>	<b>EXPENSE ACCOUNT NAME</b>	<b>DETAIL EXPENSE ACCOUNT DESCRIPTION</b>
502628	072	Enrollment	Postsecondary institution that is funded from net proceeds of the state lottery and awarded to students who are attending high school and who are also enrolled in college courses at eligible postsecondary institutions for which they will receive college credit.
502629	072	Poverty	Expenditures for projects that provide training and placement services to provide pathways out of poverty and into employment
502632	072	Monitoring	Expenditures for monitoring a supervisory district/union and examining the use of federal funds that go to it and to any public school
502633	072	State Level Activity	States may use funds reserved for other state-level activities for a variety of specified activities, including: for support and direct services, technical assistance and personnel preparation; to assist LEAs in providing positive behavioral interventions and supports; and to improve the use of technology in the classroom
502634	072	School Lunch	To assist States, through cash grants and food donations, in making the school lunch program available to school children and to encourage the domestic consumption of nutritious agricultural commodities.
502635	072	Breakfast -school lunch program	The purpose of the grant is to increase the number of children with access to morning nutrition
502636	072	Fruits & Vegetables - school lunch prog.	To assist States, through cash grants, in providing free fresh fruits and vegetables to school children
502637	072	Direct Certification	Process of directly certifying students eligible for free school meals or reduced-price meals
502638	072	Team Nutrition	Support the Child Nutrition Programs through training and technical assistance for foodservice, nutrition education for children and their caregivers, and school and community support for healthy eating and physical activity.
502639	072	School Lunch Sec IV	Funds would be apportioned on the basis of (1) the participation rate for the State and (2) the assistance need rate for the State.
502640	072	Meals Reimbursement	Applies to all purchases of meals and refreshments using appropriated or grant funds.
502641	072	Health Inspection	Conduct surveys, inspections to detect and appraise infestations, eradication and control activities, and carry out regulatory actions to prevent interstate spread of infestations and diseases
502642	072	Sponsor Ad-Program	Sponsorship to raise awareness of products and services with interested social work and human services professionals, educators, and students.
502643	072	Prog Dev & Info	Educational grants to individuals to support postsecondary educational opportunities for eligible candidates
502644	072	Statistical Projects	The dissemination of technical statistical data and related information on labor force activities; provides data on prices (CPI) and cost of living; data on productivity and technology data; data on compensation and working conditions; data on employment projections.
502645	072	Prog Audits & Reviews	Expenditures for reviewing and audit of grant programs.
502646	072	Prog Reimbursement	Federal pass-through funds to reimburse community and educational service programs administered by local organizations
502647	072	Cash / Commodities Reims	Includes commodity distribution costs (entitlement and bonus), the Federal share of State administrative expenses, and other costs (such as storage and transportation, food losses and demo. Projects as awarded by Federal grants and passed to private organizations
502648	072	Sponsor Ad Homes	Federal pass-through funds to reimburse community pre-school and day care programs administered by local organizations
502649	072	State Leadership	Educational grants to improve the quality of leadership and leaders' impact on teaching and learning
502650	072	Corrections	Educational grants to local correctional institutions to provide educational materials to inmates
502651	072	Secondary Improvement	Federal pass-through grant funds to improve secondary education and fund programs to support the same
502652	072	Post-Secondary Prog Improvement	Colleges and universities working together to improve the secondary transition process for students with disabilities in New Hampshire
502653	073	Normal Contribution Teachers	Contributions to the NH Retirement system by teachers



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<b>EXPENSE ACCOUNT</b>	<b>EXP CLASS</b>	<b>EXPENSE ACCOUNT NAME</b>	<b>DETAIL EXPENSE ACCOUNT DESCRIPTION</b>
502656	073	EIS	2-year post-graduate training program of service and on-the-job learning for health professionals interested in the practice of applied epidemiology. Expenditures are pass-through of federal grant funds
502657	073	Investigations	Expenses for payment of investigations of misconduct received by State agencies through complaints
502659	102	Medicaid Contracts	Contracts with Medicaid providers
502660	102	Medicaid Fiscal Agent Contract	Contract payments to Medicaid processing providers
502664	103	Contracts For Operational Serv	Contracts for operational services for various agencies
502665	106	Transfer To ETF	Transfers into the Education Trust Fund from other funds
502666	106	Transfer To DOT	Transfers into the Department of Transportation Highway fund from other funds
502667	106	Transfer To Liquor	Transfers into the Liquor fund from other funds
502669	603	Innovation and Expansion	Expenses related to the clients of the Innovation and Expansion program of the Vocational Rehabilitation plan
502670	604	Client Exams	Expenses related to the cost of exams to determine eligibility under the State DDS program
502671	604	Medical Records	Expenses for cost of medical records to determine eligibility under the State DDS program
502672	604	Client Travel	Transportation expenses for the clients of the State DDS program
502673	103	Fire Detection Flights	Expenses for aircraft flights over areas not covered by look out towers
502674	103	Nature Conservancy	Expenditures to protect ecologically important lands and waters for nature and people
502677	236	Election Support	Support for various town meetings
502678	237	GC Manual - Ethics Support	Expenses for publication and distribution of the Legislative services manual
502679	238	Canadian Trade Council Support	Expenditures to support trade between the US and Canada by the NH Canadian Trade Council
502680	414	Block Grant Apportionment A	Highway Block Grant payments to cities and towns
502681	292	Redistricting	Expenses related to the implementation of redistricting plans by the Legislature
502682	217	Inter-Agency Payments	BPW project fees
502684	215	Legal-Actuarial Services	Payments for services rendered by actuaries and legal advisors of State sponsored benefit programs
502685	218	Dental Plan Premiums	Payments for plan premiums to dental insurers under a premium based plan
502687	219	Salary Adjustment Fund	Used to transfer excess salary appropriations as directed under RSA 99:4
502688	220	Benefit Adjustment Fund	Used to transfer excess benefit appropriations as directed under RSA 9:17-c
502689	221	Salary & Benefit Adj Fund	Used to transfer excess salary and benefit appropriations as directed under RSA 99:4 and 9:17-c
502955	106	Stock In Trade - Liquor	Liquor inventory warehoused for distribution to State Liquor Stores
502956	106	Transportation of Things - Liq	Transportation expenses for the distribution of Liquor to State Liquor Stores
504057	293	State House Bicentennial Comm.	
504058	294	Decennial Retirement Comm.	
504065	304	Non-Game Species Management	Expenditures for programs in supporting birds, mammals, native fish, reptiles, amphibians and invertebrates management
504067	304	Conservation License Plate	Conservation license plate, i.e. "moose" plate program
504069	304	Wildlife Program Management	Expenditures for programs in the management of wildlife
504080	304	Wildlife Habitat Conservation	Expenditures for programs in conservation of wildlife habitat
504097	304	Cooperative Habitat Programs	Expenditures for programs to educate New Hampshire's citizens about rural and urban forest environments
504098	304	Wetland Reserve Program	Voluntary program to restore and protect wetlands on private and public property
504099	304	Game Management	Expenditures for game management programs including deer, moose, black bear and wild turkey management
504107	016	Salary Non-Class; Part-time Empl.	Payroll expenditures for Part-Time, Non-classified employees and budgeted in class 016
504116	037	Virtual Environment Hardware	
504117	038	Virtual Environment Software	
504122	039	Pagers	
504126	072	Vocational Ed Grants	Pass-through funding of Federal grants for Vocational training

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<b>EXPENSE ACCOUNT</b>	<b>EXP CLASS</b>	<b>EXPENSE ACCOUNT NAME</b>	<b>DETAIL EXPENSE ACCOUNT DESCRIPTION</b>
504150	603	VR Clients	Expenses related to the clients of the Pre-employment transitions services program of Vocational Rehabilitation
504153	601	State Fund Match	Anticipated federal grant funds to match State funds to the Bureau of Vocational Rehabilitation for State supported employment - youth.
504156	603	VR Clients	Expenses related to the clients of the State supported employment - youth program of Vocational Rehabilitation
506467	025	Vehicle Usage Garage	Individual vehicles State owned in use by State agencies
506468	025	Vehicle Usage Fleet	Fleet vehicles State owned in use by State agencies
506628	416	Transfers to DNCR	Welcome Centers managed by Natural and Cultural Resources
506637	039	SUTDN - Carrier Ethernet Svc. (CES)	Monthly carrier Ethernet services (CES) billings
506638	039	SUTDN - VoIP - Enhanced Services	SIP usage charges; Contract center license AMARNet; Video Conferencing; Personal Communicator, etc.
506639	204	Settlement Pmts RSA 281-A:32-a	Workers Comp settlement - first responders injury
506640	060	Judicial Retirement Plan - Perm	Judicial Branch retirement deductions for permanent employees
506641	055	Flood Control payments	Tax relief to municipalities for land acquired under RSA 122
507256	573	Children's Hosp at Dartmouth	Expenditures made to Children's Hospital at Dartmouth
507257	574	Boston Children's Hospital	Expenditures made to Boston Children's Hospital
507258	575	Debt Service - School Bldg Aid	Debt Service - School Bldg Aid - administered by Treasury
507259	575	Debt Service - Principal Payments	Debt Service - Principal Payments - administered by Treasury
507261	517	NHHPP	NH Health Protection Program
507270	522	Transitional Services	
507279	212	Health Program Benefit	Healthy Rewards gift cards
507281	017	Other Full Time Employee Special Pay	Health Benefit Savings payments
509024	032	Equipment HB647-96 DOT	Expenditure for equipment purchased by Dept. of Transportation
509025	025	Lease of State-Owned Equip	Lease of state owned equipment from one agency by another
509031	031	Equipment (EIF) Bonded	Equipment approved by the electronic industries foundation
509033	033	Land Acquisitions and Easement	Expenses related to land acquired for easement purposes, including appraisals and title search
509038	038	Technology - Software	Software is the entire set of programs, procedures, and routines associated with the operation of a computer system, including the operating system
509045	045	Personnel Services/Non Benefit	Contracts with staffing agencies for temporary workers
509073	072	Contracts	Expenditures for contracts with private vendors funded by Federal grants for appropriate projects as approved by the State
509074	073	Grants	Non-federal grant
509081	081	Out-Of-State Travel	Travel expenses, out of State that are reimbursable by Federal funds
509200	200	Building Use Allowances	The building use allowance for each building is distributed to dept. w/in the blg based on assignable square feet occupied by the dept.
509201	201	Sheriff Custody Reimbursement	Expenditures for County Sheriff services in the area of prisoner custody and care.
509202	202	Relocation	Payment for relocation of new employees. This is paid through the payroll system and requires approval of the Governor & Executive Council
509204	204	Settlement Pmts RSA99-D2	Settlement payments paid under authority of RSA 99-D:2
509205	205	Firemen's Relief	Aid to firemen and their families through the Firemen's Relief Fund
509206	206	Deferred Comp Fin Advisors	Payments to financial advisors of the State sponsored Deferred Compensation program
509402	402	Court Service Compensation	Expenditures by the Court System for transcription services
582703	027	Transfers To DoIT	Payment by Agencies for hardware, software and related technology procured on their behalf by Dept. of Info Technology
582814	028	Transfer To General Services	Payments to general services bureau of the Dept. of Administrative Services
586414	064	Pensions, Retirement	Inter-governmental transfers for agency retiree health payments to DAS Risk Management Unit.
5849xx	049	Inter-Agency Grants; where xx in the account number is the receiving agency	Includes expenditures for inter-agency project grants such as crime commission, education, state library, highway safety, and the like which are made to one state agency from another state agency such as CDP payments, rental payments, attorney general payments, etc., under this object.

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EXPENSE ACCOUNT	EXP CLASS	EXPENSE ACCOUNT NAME	DETAIL EXPENSE ACCOUNT DESCRIPTION
5849xx	049	Trnsfr To Agencies-Other Than Bldg.; xx in the account number is the receiving agency	Inter-governmental transfers for services other than rental cost of buildings
5885xx	085	Inter-Agency transfers out of Federal Funds	Inter-governmental transfers of Federal Funds. Agency receiving federal will use this code to transfer to another state agency. Receiving agency accepts into OOD revenue class.

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APPENDIX D-EXPENDITURE CLASSES**

<b>EXP CLASS</b>	<b>EXPENSE CLASS NAME</b>	<b>EXPENSE CLASS DESCRIPTION</b>
010	Personal Service Perm	Payroll expenditures for employees classed as permanent employees
011	Personnel Services Unclassified	Salaries and Longevity
012	Personnel Services Unclassified	Salaries and Longevity
013	Personnel Services Unclassified	Salaries and Longevity
014	Personnel Services Unclassified	Salaries and Longevity
015	Personnel Services Unclassified	Salaries and Longevity
016	Personal Services Non Classified	Salaries and Longevity
017	FT Employees Special Payment	Outside Details and Other
018	Overtime	Hours worked over 40 hours per week to permanent classified employees
019	Holiday Pay	Full time or part time employees for working on a holiday
020	Current Exp	This classification embraces all commodities that will be used within one year
021	Food Institutions	Food purchased for institutional settings and meetings
022	Rents	Leases other than State
023	Heat Electricity Water	
024	Maint Other Than Build	Grounds
025	State Owned Equipment Usage	BPW use of DOT equipment
026	Organizational Dues	Membership Fees
027	Transfers to DoIT	Payment by Agencies for hardware, software and related technology procured on their behalf by Dept. of Info Technology
028	Transfers to General Services	Rents for State buildings
029	Intra-Agency Transfers	Transactions between Accounting Units within the same agency. Use revenue class 004 for receiving.
030	Equipment New and Replacement	
031	Equipment (EIF) Bonded	
032	Equipment (EIF) Bonded	
033	Land Acquisition and Easement	Expenses related to land acquired for easement purposes
034	Capital Projects	Company 30 capital fund
037	Technology	Hardware
038	Technology	Software
039	Telecommunications	Supplies, Equipment, Network, Data and Voice
040	Indirect Costs	For reimbursement to general fund from other than general funded AUs, proportionately, for services received from State central service agencies.
041	Audit Fund Set Aside	Expenses related to financial and compliance audits of federally funded programs, was well as, the American Recovery and Reinvestment Act.
042	Additional Fringe Benefits	Post Retirement Benefits
043	Debt Service Treasury	Bond Principal and Interest Payments
044	Debt Service Other Agencies	Bond Principal and Interest Payments
045	Personnel Services Non Benefit	Contracts with staffing agencies for temporary workers
046	Consultants	Includes: IT, Engineering, Medical, Legal and General Consultants
047	Own Forces Maint Bld	Grounds - Includes the contractual cost of maintenance projects as procured by the public works division.
048	Contractual Maint Build	Grounds and Janitorial Services
049	Transfer to Other State Agencies	Service agreements; MOUs
050	Personal Service Temp Appoint	Includes Board Member per diem, Part time salaries and Adjunct Faculty
054	Trust Fund Expenditures	Labor Dept. - 2nd Injury Fund payments
055	Flood Control	RSA 122:4 - Land acquisition for flood control

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057	Books Periodicals Subscriptions	
059	Temp Full Time	Payroll expenses for temporary employees
060	Benefits	FICA, Retirement, Health, Dental and Life Insurance
061	Unemployment Compensation	State agency payments into the Unemployment compensation fund
062	Workers Compensation	Awards and Medical costs
063	Other Personnel Benefits	Employees Benefit Management for fees to administer employee flex spending
064	Ret Pension Benefit Health Ins	Pensions, Retirement
065	Board Expenses	Travel and per diem expenses.
066	Employee Training	Continuing Education and Registration Fees
067	Training of Providers	Expenses paid for educational classes for State contracted providers
068	Remuneration	Awards and Indemnities, Damage to Private Property, Inmate Wages and Gate money
069	Promotional Marketing Exp	Pamphlets, publications, promotional and marketing expenses
070	In State Travel Reimbursement	Expenses related to employee in state travel and state vehicles
072	Grants Federal	Pass-through grants, educational grants and misc. Federal grants
073	Grants Non Federal	Grants to local govt. units or individuals generated by Agency Income
074	Grants for Pub Asst and Relief	Community grants, food, fuel, medical and welfare assistance
075	Grants Subsidies and Relief	Grants in aid
076	LCHIP	Matching grants to NH communities and non-profits to conserve and preserve New Hampshire's most important natural, cultural and historic resources and expenses related to the administration and disbursement of such funds.
077	Building Aid Education	School building add via pass-through federal grant
078	CAT Aid Education	RSA 186-c:18 catastrophic aid for children with disabilities to school districts
079	Adequate Education Grants	Enhanced Education Pmts
080	Out of State Travel Reimbursement	Expenses related to employee out of state travel and state vehicles
081	Out of State Travel	Reimbursed by Federal Funds
083	Hardship Grants	Low and Moderate Income Homeowners Property Tax Relief
084	University System of NH Funding	
085	Inter-Agency Transfers out of Federal Funds	Inter-governmental transfers of Federal Funds for services or grants.
100	Prescription Drug Expenses	For active employees, state troopers and retirees and institutions
101	Medical Payments to Provider	For active employees, state troopers and retirees
102	Contracts for Program Services	Program service vendors - legal; community service agencies; medical; educational vendors
103	Contracts for Operation Services	Program operations vendors - engineering; design; construction; repairs; maintenance vendors
104	Certification Expense	Testing services for Professional licensing
105	Regulatory Hearing Expense	Expenses for regulatory hearings - Insurance Dept, et al
106	Goods for Resale	Includes all commodities purchased for resale
107	Scholarships and Grants	Educational Training and Funding of scholarships and grants to eligible postsecondary students
108	Provider Payments Legal Serv	Legal counsel and non-counsel services in representing indigent or social service clients

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200	Building Use Allowance	The building use allowance for each building is distributed to dept. w/in the blg based on assignable square feet occupied by the dept. Also Walker Building Bond.
201	Sheriff Custody Reimbursement	Expenditures for County Sheriff services in the area of prisoner custody and care
202	Relocation	Payment of relocation of State offices and/or personnel
204	Settlement Pymt RSA 99 D:2	Legal settlements
205	Firemens Relief Fund	Aid to firemen and their families
206	Deferred Comp Fin Advisors	Payments to financial advisors of the State sponsored Deferred Compensation program
209	Governors Transition Fund	Payment of funds appropriated for the transition of a newly elected Governor into office
210	Bonding Insurance	Official and employee performance bond premiums
211	Catastrophic Casualty Ins	Insurance and Bond premiums
212	Health Program Benefit	Exercise incentive for active employees and State Troopers Co. 60
213	Concord Fire and Municipal Svc Aid	Annual payment for fire and municipal services
215	Legal & Actuarial Services	Payments for services rendered of State sponsored benefit programs
217	Inter-Agency Payments	BPW project fees
218	Dental Plan Premiums	Payments for plan premiums to dental insurers under a premium based plan
219	Salary Adjustment Fund	Admin. Services only
220	Benefit Adjustment Fund	Admin. Services only
221	Salary and Benefit Adjustment Fund	Admin. Services only
226	Replacement Checks	Cost of services to replace voided, stop payment, cancelled and stale dated checks
227	Jury Fees and Expenses	Court system jury duty payments
229	Sheriff Reimbursement	Payments for services rendered by Sheriff or deputies in serving of legal documents or related activities
230	Interpreter Service	Payments for services rendered by interpreters on behalf of clients of social service agencies
231	Security Expenditures	Payments for services rendered by private security organizations
232	Witness Fees	Payments for appearance of individuals serving as witness in prosecutions
233	Litigation Expense	Various expenses incurred by the State during litigation cases
234	Autopsy Expense	Payments to medical examiners who provide autopsy services to the State
235	Transcription Services	Used by the State for documenting various types of cases
236	Election Support	Support for various town meetings
237	G&C Manual Ethics Support	Expenses for publication and distribution of the Legislative services manual
238	Canadian Trade Council Support	Expenditures to support trade between US and Canada
242	Transportation of Inmates	Expenses incurred by Correction Officers during transportation of inmates
244	State Match Public Asst State	State portion of public assistance
245	State Match Individual Assistance	State portion for individual assistance
246	Granite Administrative Costs	Administrative costs associated with processing grants by recipient
247	Sub Grantee Admin Costs	Administrative costs for Towns associated with the use of grant money
248	Meals and Rooms Tax Distrib	Distribution of meals and rooms tax to Cities and towns after collection by the State
249	State Revenue Sharing	General fund distribution to cities and towns

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250	State Active Duty	Expenses related to the deployment of State National Guardsmen
252	Victim Services	Provider services to victims
254	Escheated Property	Payments of claims placed against abandoned property; used by the State Treasury Dept.
255	Cost of Issuing Bonds	Expenditures associated with the cost of issuing general obligation bonds by the State
285	Presidents Account	Senate Food, Printing/Binding and Supplies
286	Speakers Account	Speaker of the House Food, Printing/Binding, Postage and Supplies
287	Majority Leaders Account	House of Rep Food, Printing/Binding, Postage and Supplies
288	Minority Leaders Account	House of Rep Food, Printing/Binding, Postage and Supplies
289	Legislative Contingency	Food, Postage, Supplies and Misc. Expenses
290	Legislative Print and Binding	Use of DAS - Graphic Services
291	Joint Orientation	Printing/binding and supplies
292	Redistricting	
293	State House Bicentennial Comm	
294	Decennial Retirement Comm	
300	DES Reimbursements	Expenditures made in accordance with RSA 146; Motor Oil Discharge Clean-up Fund
301	Loans	State Revolving Fund loan programs
302	Dam Projects	Funds for various dam repair projects within the State
303	Public Access Projects	Repairs to public access areas of dams
304	Research and Management	Ed, Science, Equipment F & G, Wildlife, Game and Wetland
305	Habitat Acquisition and Mgmt	Expenditures to purchase land to maintain habitat for wildlife
307	Statewide Public Boat Access	Expenses for land purchases to support the Public Boat Access program
308	Landowner Relations Initiative	Landowners agree to leave the majority of their property open to hunting and in return are provided assistance in managing hunter access.
400	Construction Repair Material	Payments to contractors for building and highway construction and maintenance materials
402	Court Service Compensation	
403	Audit Fund Set Aside	DOT audit fees-LBA
404	Intra Indirect Costs DOT	Administrative overhead and crossbill of overhead expenses
405	Lilac Program	Expenditures for planting of the State flower on State owned property.
406	DOT Environment Expense	Expenditures for contract payments to environmental engineers
407	Transfer to Bd of Tax and Land Appeals	Fuel invoice/maintenance transfer from DOT
409	Transfer to Dept of Justice	Fuel invoice/maintenance transfer from DOT
411	Transfer to DES Dam Bureau	Fuel invoice/maintenance transfer from DOT
414	Block Grant Apportionment A	Highway Block Grant payments to cities and towns
416	Transfers to DRED	Welcome Centers management by DRED
501	Payments to Clients	Interim assistance to clients
502	Payments to Providers	DHHS Social Service & Medical Providers
503	State Phase Down	Medicare Part D Payments
504	Nursing Home Payments	Expenditures to local nursing homes under MMIS
505	Mid Level Care Expenses	Nurse practitioners or other mid-level care providers
506	Elderly Adult Supp Serv	Home Support Waiver Services & Long term case mgmt
509	Other Nursing Services	Expenditures to local nursing homes under MMIS
510	Medicaid to Institutions	To Glenclyff and NH Hospital

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511	Medicaid to Schools	Agency 093 payments to schools
512	Transportation of Clients	Transporting clients of State social services
513	Vaccine Purchases	Antivirals and Immunizations
514	Proshare	Proportionate share payments to county nursing homes based on Medicaid utilization
515	Hosp Uncompensated Care Pool	Distribution of the Uncompensated Care Fund B under RSA 167:64.
516	Medicaid Quality Incentive	Quality assurance incentive payments to healthcare providers
517	NHHPP State Share	
518	MMA Supplemental Assistance	
519	BRFSS Behavior Risk Factor	Expenditures for contracts with telephone health survey system services, tracking health conditions and risk behaviors
520	Food Costs	Farm Market Nutrition payments to providers for the WIC program
521	Food Rebate	WIC program
522	Transition Services	
523	Client Benefits	Expenditures for miscellaneous items purchased at retail for clients needs
529	Home Health Care Waiver Services	Health care provided at home
530	Drug Rebates	Payments to medical providers and hospitals for pharmaceutical rebates under public health programs
531	Impaired Programs	Board expenditures for physicians, pharmacists or dentists for health programs
533	Foster Care Services	RSA 161:2, Title IV-E and Non IV-E
534	Adoption Services	Bridges Program expenses
535	Out of Home Placements	Bridges Program expenses
536	Employment Related Child Care	Bridges Program expenses
537	Education Supplies	DJJS - Rehabilitative Education
538	Emergency Assistance	Temporary Assistance for Needy Families program (TANF)
540	Social Service Contracts	Options program expenses
541	Meals Home Delivery and Congregate	Options program expenses
542	Homemaker Services	Options program - Elder care
543	Adult in Home Care	Options program - Elder care
544	Meals Home Delivered	Options program - Elder care NUTRITION SVCS.
545	I and R Contracts	Expenditures to healthcare referral networks in Communities who assist consumers in health care choices
546	Patient Care	Disease control with medical, drugs and research
547	Disease Control Emergencies	Public health lab - supplies and research
548	Reagents	Expenses related to substances used in chemical reactions to detect, measure, examine, or produce other substances
549	WIC Food Costs	Payments to retail food outlets
550	Assessment and Counseling	Medical consultants for DCYF
557	Medicaid Waiver Services	MMIS Develop. Serv.
558	Waitlist	MMIS Develop. Serv.
561	Specialty Clinics	Expenditures to support clinics held at various sites for special medical needs
562	Childrens Special Healthcare Needs Asst.	Child health services - special medical services program
563	Community Based Services	Bridges program expenses for DCYF
564	Child Care Protect Prevent	DCYF payments to childcare providers
565	Outpatient Hospital	MMIS
566	Adult Group Daycare	Home health services
567	Title II HIV Care Assistance	Prevention and treatment care
568	TI HIV Care Boston EMA	Pharmacy payments
570	Family Care Giver	Assistance in caring for Elderly Family member
571	Pass Thru Grants	Federal or Non-State grant funds



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APPENDIX D-EXPENDITURE CLASSES**

573	Childrens Hospital at Dartmouth	
574	Boston Childrens Hospital	
575	Debt Serv School Bldg Aid	Principal and Interest prmts, administered by Treasury
600	Tuition and Transportation	RSA 188-E:9
601	State Fund Match	Vocational rehab program
602	State Fund Non-Match	Vocational rehab program
603	Vocational Rehab Clients	Expenses related to the clients of VR
604	Disability Determination Svcs Clients	Expenses related to the clients of VR
606	Dropout Prevention	Expenditures to support effective, sustainable, and coordinated dropout prevention and re-entry
607	Statewide Special Education	RSA 186-C
608	Statewide Sensory Improvement	RSA 186-C
609	Local Education Improvement	RSA 193-C:9
610	Career Tech Student Orgs	Expenditures to fund resources for students and potential students
611	Charter School Tuition	RSA 194-B:11
612	State Testing	RSA 193-C
617	Kindergarten Construction	RSA:198:15-r
635	CCSNH of New Hampshire Funding	
636	Title IV-E Foster Care Placement	
637	Title IV-E Foster Care Service	
638	Title IV-E Foster Care Other	
639	Title IV-A/TANF Emergency Assistance Placement	
640	Title IV-A/TANF Emergency Assistance Service	
641	Title IV-A/TANF Emergency Assistance Other	
642	TANF MOE	
643	State General Funds for Placement	
644	State General Funds for Service	
645	State General Funds for Other	
646	Title IV-E Adoption Placement	
647	Title IV-E Adoption Services	
648	Title IV-E Adoption Admin Only	

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Update Incumbent

Agency: \_\_\_\_\_

**Please note:** Use this form to update the employee associated with a position. Also, use this form to update changes to health and dental plans associated with a particular employee.

Position Information

New Incumbent Information

Position Information			New Incumbent Information							FY22 Input	FY23 Input
Acctg. Unit	Position #	NH First Emp ID	Name	Step Date as of July 1, 2021	Step as of July 1, 2021	Longevity Date	Health Plan	Dental Plan	Retirement Group		
5678	12345	140121	Doe, John	1/2/2022	4	1/2/2015	HMO1 - SEA HMO 1 Pe	ONE - Dental One Per	Employee		

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Position Reclassification  
 Agency: \_\_\_\_\_

**Please note:** Use this form to update a position that has been reclassified and the approved reclassification is not reflected in NH FIRST BARS.

**Current Position Information**

Acctg. Unit	Position #	Incumbent	Position Job Code	Position Title
5678	12345	Doe, John	004300	Accountant III

**Reclassified Position Information**

Position Job Code	Position Title after Reclassification	Labor Grade	Step Date as of 6/4/21	Step as of 6/4/21	FY22 Input	FY23 Input
004400	Accountant IV	23	1/2/2022	3		

**E-mail completed form to your Business Supervisor.**

STATE OF NEW HAMPSHIRE  
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Position Transfer between Accounting Units

Agency: \_\_\_\_\_

Please note: Use this form to transfer a position to a different accounting unit.

**FROM:**

**TO:**

Acctg. Unit	Position #	Acctg. Unit	Home Fund	Revenue %	Revenue Source Code	Revenue %	Revenue Source Code	Revenue %	Total %	FY22 Input	FY23 Input
1234	12345	5678	General	50.00%	408010	50.00%			100.00%	0	0

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Unfund/Fund Position

Agency: \_\_\_\_\_

**Please Note:** All authorized positions are loaded into BARS as funded. Use this form to instruct your Business Supervisor to: 1) Unfund a position, but keep the position active (identified in BARS as "Unfunded - Post FTE Only" on the Pos Info tab); 2) Abolish a position (in BARS as "Unfunded"); or 3) Re-fund a position that was previously identified to be unfunded (in BARS as "Funded").

Current Position Information

Acctg. Unit	Position #	Expense Class	FY2022 Position Status	FY2023 Position Status	FY22 Input	FY23 Input
1234	12345	010	Unfund Post FTE Only	Unfund Post FTE Only		

E-mail completed form to your Business Supervisor.

FY 2022-2023 BIENNIUM - POSITION/PAYROLL TEMPLATES

Class 017 - Special Payments

Agency: \_\_\_\_\_

**Please note:** Use this form for other payroll costs not categorized elsewhere. For example, self-funded or federally-funded agencies **should** use this form to budget for anticipated retirement payouts **if allowed by statute or granting agency**; an agency may have employees not on a grade and step schedule that necessitates additional payroll costs in a contingency class; or an agency may have a pending salary enhancement that cannot be applied to specific positions. **Budgeting in Class 017 requires DAS approval.** Please contact your Business Supervisor for additional guidance.

Acctg. Unit	Fiscal Year	Retirement Group	Total	Home Fund	Revenue %	Revenue Source Code	Revenue %	Revenue Source Code	Revenue %	Total %	Efficiency Budget	Prioritized Needs
1234	FY 2022	Employee	10,000	General	50.00%	406010	25.00%	406012	25.00%	100.00%	✓	
1234	FY 2023	Employee	11,000	General	50.00%	406010	25.00%	406012	25.00%	100.00%	✓	

FY 2022-2023 BIENNIUM - POSITION/PAYROLL TEMPLATES

Class 018 - Overtime

Agency: \_\_\_\_\_

**Please note:** Use this form to indicate the Class 018 - Overtime amounts to be entered by your Business Supervisor in NH FIRST BARS. Associated FICA, Medicare and Retirement costs will be automatically calculated by NH FIRST BARS and can be viewed on the "Pos Ben Calcs" tab in the Position Module in NH FIRST BARS.

Acctg. Unit	Fiscal Year	Retirement Group	Amount	Home Fund	Revenue %	Revenue Source Code	Revenue %	Revenue Source Code	Revenue %	Total %	Efficiency Budget	Prioritized Needs
1234	FY 2022	Employee	5,000	General	50.00%	406010	25.00%	406012	25.00%	100.00%	✓	
1234	FY 2023	Employee	5,000	General	50.00%	406010	25.00%	406012	25.00%	100.00%	✓	

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Class 019 - Holiday Pay

Agency: \_\_\_\_\_

**Please note:** Use this form to indicate the Class 019 - Holiday Pay amounts to be entered by your Business Supervisor in NH FIRST BARS. Associated FICA, Medicare and Retirement costs will be automatically calculated by NH FIRST BARS and can be viewed on the "Pos Ben Calcs" tab in the Position Module in NH FIRST BARS.

Acctg. Unit	Fiscal Year	Retirement Group	Total	Home Fund	Revenue %	Revenue Source Code	Revenue %	Revenue Source Code	Revenue %	Total %	Efficiency Budget	Prioritized Needs
1234	FY 2022	Employee	5,000	General	50.00%	408010	25.00%	406012	25.00%	100.00%	✓	
1234	FY 2023	Employee	5,000	General	50.00%	408010	25.00%	406012	25.00%	100.00%	✓	



FY 2022-2023 BIENNIUM - POSITION/PAYROLL TEMPLATES

Class 050 - Part-time Pay

Agency: \_\_\_\_\_

**Please note:** Use this form to indicate the Class 050 - Part-time Pay amounts to be entered by your Business Supervisor in NH FIRST BARS. Associated FICA and Medicare costs will be automatically calculated by NH FIRST BARS and can be viewed on the "Pos Ben Calcs" tab in the Position Module in NH FIRST BARS.

Acctg. Unit	Fiscal Year	Retirement Group	Amount	Home Fund	Revenue %	Revenue Source Code	Revenue %	Revenue Source Code	Revenue %	Total %	Efficiency Budget	Prioritized Needs
1234	FY 2022	Employee	1,000	General	50.00%	408010	25.00%	406012	25.00%	100.00%	✓	
1234	FY 2023	Employee	1,100	General	50.00%	408010	25.00%	406012	25.00%	100.00%	✓	

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Class 059 - Full-time Temporary - Efficiency

Agency: \_\_\_\_\_

**Note #1:** Agencies must budget all full-time temporary positions (includes both 8T and 9T positions) that are intended to be filled during the biennium. Only those 8T and 9T positions that are listed below or are listed on the Class 059 - Full-time Temporary - Prioritized Needs page and funded in the enacted budget will be authorized for the biennium. Once the budget is approved, it is the agency's responsibility to submit a work unit in Talent Management to extend the position end date. A PPF must be submitted to the Agency's Business Supervisor prior to submission of the work unit.

**Note #2: Benefits entered on this worksheet should be for health, dental and longevity only and will be budgeted in the Budget Request Summary.** FICA, Medicare and Retirement will be budgeted via the Position Data Detail module.

Acctg. Unit	Position Number	Retirement Group	FY 2022 Salary	FY 2022 Benefits	FY 2023 Salary	FY 2023 Benefits	Home Fund %	Revenue Source Code & %	Revenue Source Code & %	Total
2222	9T1234	Employee	\$50,953	\$20,091	\$53,177	\$21,168				
2222	9T3456	Employee	\$55,556	\$31,945	\$57,954	\$33,676				
2222	9T5678	Employee	\$39,702	\$10,221	\$41,321	\$10,760	50.00%	50.00%	0.00%	100.00%
Total for AU#2222			\$146,211	\$62,257	\$152,452	\$65,604	GF	405921		

E-mail completed form to your Business Supervisor.

FY 2022-2023 BIENNIUM - POSITION/PAYROLL TEMPLATES

Class 059 - Full-time Temporary - Prioritized Needs

Agency: \_\_\_\_\_

**Note #1:** This form is only used when budgeting a 9T position as a Prioritized Need. 9T positions budgeted as Prioritized Needs are entered into BARS in the Position Data Detail module by the Agency's Business Supervisor as an individual position record for each year of the biennium.

**Note #2:** Agencies must budget all full-time temporary positions (includes both 8T and 9T positions) that are intended to be filled during the biennium. Only those 8T and 9T positions that are listed below or are listed on the Class 059 - Full-time Temporary - Efficiency page and funded in the enacted budget will be authorized for the biennium. Once the budget is approved, it is the agency's responsibility to submit a work unit in Talent Management to extend the position end date. A PPF must be submitted to the Agency's Business Supervisor prior to the submission of the work unit.

**Note #3:** Benefits on this worksheet are specific to the employee in the 8T or 9T position. Vacant positions will be budgeted at the HMO Employee + 1 and Dental Employee + 1 for the appropriate CBA affiliation of the position. FICA, Medicare and Life Insurance will also be budgeted via the Position Data Detail module.

Acctg. Unit	Position Number	DOP Job Classification	NH FIRST Emp ID or Vacant	Step as of 7/1/2021	Step Date as of 7/1/2021	Health Plan	Dental Plan	Retirement Group	Home Fund %	Revenue Source Code & %	Revenue Source Code & %2	Total (Must equal 100%)
1234	9T1234	712400	Vacant	1	7/1/2021	HMO2 - SEA HMO	TWO - Dental Tw	Employee	50.00%	25.00%	25.00%	100.00%
									GF	400146	401060	
												0.00%
												0.00%
												0.00%
												0.00%
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E-mail completed form to your Business Supervisor.

FY 2022-2023 BIENNIUM - POSITION/PAYROLL TEMPLATES

Default Allocation for Payroll Classes within the Position Module

Agency: \_\_\_\_\_

**Please note:** When an agency determines multiple positions in the agency have the same funding mix (ex. 50% Federal/50% General), they can request the Business Supervisor use a procedure called Default Allocation within the Position Module. Default Allocation can be used to: (1) assign a funding mix to all the positions in an entire version (ex. A03), (2) assign a funding mix to all the positions in an accounting unit (ex. AU#2356), or (3) to assign a funding mix to all the positions within specific payroll classes in an accounting unit (ex. 010, 011, 012, etc.). Use this form to communicate to the Business Supervisor when a funding mix is to be assigned to a particular version, accounting unit or specific payroll class within an accounting unit. Please be specific, as shown in the example below, with regard to payroll expense classes such as 010, 011, 012, 017, 018, 019, 050, and 059. Performing Default Allocation in the Position Module will **not** impact operating expenses budgeted in the Budget Summary module such as non-classified (ex. 016). **Please Note: the benefits associated with an Expense Class will be allocated with the same funding mix as the Expense Class itself, regardless of whether default allocation is used or not. Do not list Class 060-Benefits on the table below.**

SFY 2022 Funding Mix

Acctg. Unit & Expense Class	Home Fund/%	Other Fund/%	Other Fund/%	Other Fund/%	Total Revenue %
AU#1234	GF	401060	401080		
010	25.00%	50.00%	25.00%		100.00%
012	25.00%	50.00%	25.00%		100.00%
050	25.00%	25.00%	50.00%		100.00%

SFY 2023 Funding Mix

Home Fund/%	Other Fund/%	Other Fund/%	Other Fund/%	Total Revenue %
GF	401060	401080		
25.00%	50.00%	25.00%		100.00%
25.00%	50.00%	25.00%		100.00%
25.00%	50.00%	25.00%		100.00%

E-mail completed form to your Business Supervisor.

FY 2022-2023 BIENNIUM - POSITION/PAYROLL TEMPLATES

Enhancements-G&C

Agency: \_\_\_\_\_

**Please note:** Use this form to request enhancements approved by G&C pursuant to Per 904.01 for a particular position; for example, nursing positions at NHH and the Veteran's Home. Only enhancements approved by G&C may be entered into NH FIRST BARS. Enter the Accounting Unit, the Position Number, Job Classification Code as well as the FY22 and FY23 Base Salary and Annual Hours per BARS in the table below. This information can be found on the Pos Info tab. Enter the G&C approval enhancement percent. The file will calculate a new hourly rate which will be entered into BARS by your Business Supervisor. Note: Enhancements are calculated on the position's base pay; shift differentials and hazard/direct care differentials are separate and are reflected on the Pos Benefits tab. Associated FICA, Medicare and Retirement costs will be automatically calculated by NH FIRST BARS and can be viewed on the "Pos Ben Calcs" tab in the Position Module in NH FIRST BARS.

Acctg. Unit	Position Number	Job Classific. Code	FY22 Base Salary Per BARS	Enhancement %	Annual Hrs	FY22 Enhanced Hourly Rate	FY23 Base Salary Per BARS	Enhancement %	Annual Hrs	FY23 Enhanced Hourly Rate	FY22 Input	FY23 Input
1234	12345	7596ND	\$ 58,541.25	15%	2,080	\$ 32.37	\$ 61,254.40	15%	2,160	\$ 32.61		

E-mail completed form to your Business Supervisor.

FY 2022-2023 BIENNIUM - POSITION/PAYROLL TEMPLATES

Off-Schedule Override

Agency: \_\_\_\_\_

**Please note:** Use this form to request an off-schedule annual salary override for a particular position; for example, an assistant attorney general. Associated FICA, Medicare and Retirement costs will be automatically calculated by NH FIRST BARS and can be viewed on the "Pos Ben Calcs" tab in the Position Module in NH FIRST BARS.

Activity Number	Acctg. Unit	Position Number	FY 2022 Salary NH Bars	FY 2022 Salary Enhanced	FY 2023 Salary NH Bars	FY 2023 Salary Enhanced	FY22 Input	FY23 Input
141010	1234	12345	\$ 50,241.00	\$ 55,264.00	\$ 54,566.00	\$ 56,879.00		

E-mail completed form to your Business Supervisor.

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Form 7D Update

Agency: \_\_\_\_\_

**Please Note:** New Permanent Position requests (Form 7Ds) were loaded into NH FIRST BARS in the Agency's efficiency budget. The Position Status dropdown below includes the following options: Efficiency, Prioritized Needs & Do not include. Use this form to request that the position be moved to the Agency's Prioritized Needs budget or request that the position not be included in either budget. The option for Efficiency is available in the dropdown should an Agency find later in the Agency Phase that the new position can be absorbed in the Efficiency Budget.

**Current Position Information**

Acctg. Unit	Position #	Position Classification	FY2022 Position Status	FY2023 Position Status	FY22 Input	FY23 Input
1234	NW001	Accountant II	Prioritized Needs	Prioritized Needs		

**STATE OF NEW HAMPSHIRE  
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APPENDIX F – RSA 9:4 & RSA 9:9 BUDGET LAW**

**TITLE I  
THE STATE AND ITS GOVERNMENT  
CHAPTER 9  
BUDGET AND APPROPRIATIONS; REVOLVING FUNDS  
The Budget  
Section 9:4**

**9:4 Requests for Appropriations and Statement of Objectives; Efficiency Expenditure Requests.**

I. On or before October 1 prior to each biennial legislative session, all departments of the state shall transmit to the commissioner of administrative services, on forms to be furnished by the commissioner, an efficiency expenditure request for each fiscal year of the following biennium for administration, operation, and program services, including costs for workers' compensation and unemployment compensation. In case of the failure of any department to submit such requests within the time specified, the commissioner of administrative services shall cause to be prepared such requests for such department as in the commissioner's opinion are reasonable and proper.

II. In this section, "efficiency expenditure request" means the cost of providing the services authorized and funded in the preceding biennium, considering and incorporating changes in the population and other factors outside the control of the department, consistent with the objectives in paragraph III. The governor shall communicate additional parameters, including desired departmental organization chart content and formats, and the total expenditure target for the development of efficiency expenditure requests, on or before August 1 prior to each biennial legislative session.

III. The primary objective of the efficiency expenditure request is to identify expenditure requests to fund current statutory requirements, and those additional statutes and rules, consistent with parameters and expectations as defined in paragraph IV, that will provide improved quality of services to the citizens of New Hampshire as a result of improved department efficiencies and performance. Additional objectives of the efficiency expenditure request are to embed a management culture of continuous improvement, prudence, and accountability and to provide the governor and department heads with a fiscal management work product that extends and emphasizes these objectives.

IV. The efficiency expenditure request shall include:

(a) An expenditure estimate for the first year of the next biennium. In accordance with this paragraph, the governor shall provide a total expenditure target for each department which shall be a percentage of the adjusted authorized budget for the second year of the current biennium. The adjusted authorized budget is the level of funding for the second year of the current operating budget including budget footnote adjustments, executive orders, and adjustments by law including additional appropriations and any changes in laws that affect revenues and expenses outside of the operating budget. The target shall have as its basis revenue and economic forecasts and the forecasted financial condition of the state for the first year of the next biennium.

(b) An estimate for the second year of the next biennium. In accordance with this paragraph, the governor shall provide a total expenditure target for each department which is a percentage of the



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**APPENDIX F – RSA 9:4 & RSA 9:9 BUDGET LAW**

estimate developed for the first year of the next biennium. The target shall have as its basis revenue and economic forecasts for the second year of the next biennium and the financial condition of the state and shall reflect any changes in law that affect both revenues and expenses.

(c) The current mission statement of the department and its divisions.

(d) The goals of the department and its divisions for the next biennium.

(e) The impact of salary grade and steps for each authorized and requested position.

(f) The identification of special or problematic needs to be funded or supported, consistent with department goals, which will support improved department efficiencies and deliverables. The department shall identify the risks or implications associated with not funding or supporting these special or problematic needs. Such needs are expected to be few and prioritized.

(g) Outcome and output performance measures, displaying trends over time, and the data used by the department to create those measures, to evaluate the quality and consequence of services it delivers; and the identification of performance measures it may develop and implement in the following biennium.

(h) Planned reorganization or restructuring initiatives that promise performance improvement and savings.

(i) The identification of information technology or other technology investments, and the linkage for which the net effect is process improvement, improved quality of deliverables, and the resultant cost reduction.

(j) The results of innovation initiatives in process improvement and delivery of services executed in the past biennium, if any, and those innovations planned for the following biennium that hold promise of improved efficiencies.

(k) Investments in staff training and development consistent with department goals, and with the objectives in paragraph III, that show promise of improved productivity, service, and results within a specific time frame.

(l) Inclusion of additional operating costs associated with previously authorized capital improvement projects to be completed during the biennium.

(m) The source of funding for all expenditures.

V. Within the meaning of this section, the governor shall make the final determination as to whether a particular cost shall be deemed to be an efficiency expenditure.

VI. The efficiency expenditure request shall incorporate recommendations for any necessary changes to state statutes and administrative rules which are barriers to the mission of the department, barriers to the attainment of goals, and barriers to enabling delivery of improved quality of services or services which have not been funded and have a financial burden on the department and/or taxpayers.

VII. Subsequent to submission to the commissioner of administrative services, requests and estimates submitted pursuant to this section shall be made publicly available by each department under RSA 91-A.

**Source.** RL 23:4. RSA 9:4. 1955, 337:16. 1957, 173:4. 1977, 436:2. 1985, 399:3, I. 1994, 189:1. 1998, 222:2. 2000, 296:1. 2011, 229:1. 2012, 247:3, eff. Aug. 17, 2012. 2014, 168:1, eff. June 30, 2015; 168:3, eff. July 11, 2014.

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APPENDIX F – RSA 9:4 & RSA 9:9 BUDGET LAW**

**CHAPTER 9  
BUDGET AND APPROPRIATIONS; REVOLVING FUNDS  
The Budget  
Section 9:9 Section d & e**

**9:9-d Ten-Year Current Services Cost Projections.**

I. Each of the following state agencies shall provide 10-year cost projections for the identified service or program:

(a) The department of administrative services: state retiree health insurance, and in conjunction with the department of revenue administration, state revenues.

(b) The state treasurer: debt service.

(c) The department of education: adequate education grants.

(d) The New Hampshire retirement system: state employer retirement contributions.

II. The cost projections shall be based on current policy, programs, and tax rates, and shall be adjusted only for demographically-induced changes in demand for public services and projected effects on state government revenues and expenditures.

**9:9-e Department of Health and Human Services; Ten-Year Current Services Cost Projections.**

I. The department of health and human services shall provide 10-year cost projections for the identified service or program:

(a) Uncompensated care.

(b) Medicaid care management.

(c) Medicaid-funded home and community based waiver services: Choices for Independence, Developmental Services, Acquired Brain Disorder, and Children's In Home Services.

(d) Nursing home services.

II. The cost projections required in paragraph I for years one through 5 shall be based on the best available data and information available to the department to ensure accurate and reliable information is provided to the public and the general court.

III. The cost projections required in paragraph I for years 6 through 10 shall be based on current policy, programs, and federal and state law, and shall assume economic and other external factors remain static.

IV. The department shall issue the cost projections by September 30, 2019 and shall issue new projections every 2 years thereafter, or upon notice to the department by the state demographer of demographically-induced changes in demand for public services and projected effects on state government revenues.

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APPENDIX G - TELECOMMUNICATIONS PLANNING GUIDE**

FY 2022	FY 2023	Charge	Telecommunications Services
\$ 22.75	\$ 22.75	Monthly	Centrex Line Charge (no voicemail)
\$ 3.25	\$ 3.25	Monthly	Centrex Line Voice Mail (VM)
\$ 26.00	\$ 26.00	Monthly	Centrex Line with VM Monthly Charge
\$ 40.78	\$ 40.78	Monthly	Basic Line Charge (Non-Centrex or POTS)
\$ 6.75	\$ 6.75	Monthly	Basic Line VM (Non-Centrex or POTS)
\$ 80.00	\$ 80.00	Each	Centrex/POTS line move
\$ 7.70	\$ 7.70	Monthly	Valueflex Virtual Toll Free
\$ 320.00	\$ 320.00	Each	Building Cable Installation per network drop
\$ 150.00	\$ 150.00	Hourly	Provider Demarc Extension (if exceeds 150 feet)
\$ 166.75	\$ 166.75	Each	NH VoIP Standard Telephone Purchase
\$ 408.25	\$ 408.25	Each	NH VoIP Enhanced Telephone Purchase
\$ 1,012.00	\$ 1,012.00	Each	NH VoIP Conference Phone Purchase
\$ 55.00	\$ 55.00	Yearly	NH VoIP Cisco Webex License
\$ 1.00	\$ 1.00	Monthly	NH VoIP Voice Mail Relay (per voicemail box)
\$ 1.00	\$ 1.00	Monthly	NH VoIP Basic <i>Over-The-Phone Paging</i> - per phone plus group set-up
\$ 20.25	\$ 20.25	Monthly	SUTDN - VoIP - per extension with Telephone Service and Voicemail
\$ 16.85	\$ 16.85	Monthly	SUTDN - VoIP - per extension with Telephone Service only
\$ 6.75	\$ 6.75	Monthly	SUTDN - VoIP - per extension with Voicemail Only
\$ 12.00	\$ 12.00	Monthly	SUTDN - Data (per PC or Laptop)
\$ 4.95	\$ 4.95	Yearly	SUTDN - Standard Internet access (per PC or Laptop)
\$ 153.46	\$ 153.46	Monthly	SUTDN - Statewide Carrier Ethernet Services (3 mbps circuit)
\$ 224.82	\$ 224.82	Monthly	SUTDN - Statewide Carrier Ethernet Services (5 mbps circuit)
\$ 325.26	\$ 325.26	Monthly	SUTDN - Statewide Carrier Ethernet Services (10 mbps circuit)
\$ 386.91	\$ 386.91	Monthly	SUTDN - Statewide Carrier Ethernet Services (20 mbps circuit)
\$ 545.24	\$ 545.24	Monthly	SUTDN - Statewide Carrier Ethernet Services (40 mbps circuit)
\$ 1,017.20	\$ 1,017.20	Monthly	SUTDN - Statewide Carrier Ethernet Services (100 mbps circuit)
\$ 5.00	\$ 5.00	Monthly	NH VoIP - Contact Center "SIP Usage Charges" per extension
\$ 25.00	\$ 25.00	Monthly	NH VoIP - Contact Center Licenses Cisco SMARTnet per license
\$ 11.00	\$ 11.00	Monthly	NH VoIP - Contact Center Cisco AQM Licenses - SMARTnet per license

**Note:** Telephone rates (excluding NH VoIP) have increased due to Provider's recoverable costs associated with federal fees & surcharges: Line Charges, Federal Access Recovery Charges, Universal Service Fund, & Federal Access Charges

Definitions

POTS	<i>Plain Old Telephone Service: Non-Centrex</i>
Demarc	<i>Physical demarcation point between Carrier and Customer</i>
Demarc Extension	<i>Extending Carrier Equipment to Customer Data Room</i>