



**STATE OF NORTH CAROLINA  
OFFICE OF STATE BUDGET AND MANAGEMENT**

The General Assembly of 2018 appropriated for Current Operations under S.L. 2017-57 as adjusted by S.L. 2018-5, S.L. 2018-97, S.L. 2018-76, S.L. 2018-121, and S.L. 2018-14 for the fiscal year of 2018-19, July 1, 2018 to June 30, 2019 for the use of

**Code: 13300**

**CAMPUS/AGENCY NAME:** State Auditor - General Fund

and available only by monthly or quarterly allotments under Section 6-3 and only for the Purposes and/or Objects herein enumerated as under Sections 6-1 and 6-4 of the State Budget Act, Chapter 143C of the General Statutes of North Carolina.

	<b>2018-19 Revised</b>
TOTAL REQUIREMENTS	\$20,011,989
LESS ESTIMATED RECEIPTS	\$5,947,874
<b>NET APPROPRIATION</b>	<b>\$14,064,115</b>



Office of State Budget And Management  
 Certified Budget - Revised (BD307)  
 Summary By Purpose  
 Biennium 2017-19

**13300-State Auditor - General Fund**

Fund Code	Fund Title	2018-19 Original	2018-19 Change	2018-19 Revised
<b>REQUIREMENTS</b>				
1110	Administration	\$2,796,600	\$54,811	\$2,851,411
1210	Field Audit Division	\$16,931,805	\$228,773	\$17,160,578
<b>Total REQUIREMENTS</b>		<b>\$19,728,405</b>	<b>\$283,584</b>	<b>\$20,011,989</b>
<b>RECEIPTS</b>				
1210	Field Audit Division	\$5,947,874	\$0	\$5,947,874
<b>Total RECEIPTS</b>		<b>\$5,947,874</b>	<b>\$0</b>	<b>\$5,947,874</b>
<b>NET APPROPRIATION</b>		<b>\$13,780,531</b>	<b>\$283,584</b>	<b>\$14,064,115</b>

**Position Counts**

<b>REQUIREMENTS</b>				
1110	Administration	23.000	0.000	23.000
1210	Field Audit Division	143.000	0.000	143.000
<b>TOTAL POSITIONS</b>		<b>166.000</b>	<b>0.000</b>	<b>166.000</b>

**Office of State Budget And Management  
Certified Budget - Revised (BD307)  
Summary By Account  
Biennium 2017-19**

**13300-State Auditor - General Fund**

Account Code	Account Title	2018-19 Original	2018-19 Change	2018-19 Revised
<b>REQUIREMENTS</b>				
531141	SEC/COUNCIL OF ST SAL-APP	\$127,562	\$0	\$127,562
531211	SPA-REG SALARIES-APPRO	\$9,263,561	\$0	\$9,263,561
531212	SPA-REG SALARIES-RECPT	\$3,534,022	\$0	\$3,534,022
531311	REG(N S) TEMP WAGES-APPR	\$70,000	\$0	\$70,000
531461	EPA&SPA-LONGVTY PAY-APPRO	\$212,667	\$0	\$212,667
531462	EPA&SPA-LONGVTY PAY-REC	\$41,930	\$0	\$41,930
531511	SOCIAL SEC CONTRIB-APPRO	\$720,804	\$0	\$720,804
531512	SOCIAL SEC CONTRIB-RECPTS	\$271,243	\$0	\$271,243
531521	REG RETIRE CONTRIB-APPRO	\$1,557,836	\$0	\$1,557,836
531522	REG RETIRE CONTRIB-RECPTS	\$580,130	\$0	\$580,130
531561	MED INS CONTRIB-APPRO	\$805,571	\$0	\$805,571
531562	MED INS CONTRIB-RECPTS	\$270,613	\$0	\$270,613
531631	WRKER COMP-MED PAYMENTS	\$3,000	\$0	\$3,000
<b>TOTAL PERSONAL SERVICES</b>		<b>\$17,458,939</b>	<b>\$0</b>	<b>\$17,458,939</b>
532120	FINAN/AUDIT SERVICES	\$750,000	\$0	\$750,000
532140	OTH INFORMATION TECH SVCS	\$13,500	\$0	\$13,500
532186	SECURITY SERVICE AGREE	\$55,065	\$0	\$55,065
532199	MISC CONTRACTUAL SERVICES	\$134,230	\$0	\$134,230
532210	ENRG SER -ELECTRICAL	\$5,308	\$0	\$5,308
532220	ENRG SER -NAT.GAS/PROPANE	\$2,497	\$0	\$2,497
532230	ENRG SER -WATER & SEWER	\$248	\$0	\$248
532332	REPAIRS-OTH COMPUTER EQP	\$1,726	\$0	\$1,726
532333	REPAIRS-OTHER EQUIPMENT	\$600	\$0	\$600
532430	MAINT AGREEMENT-EQUIP	\$20,000	\$0	\$20,000
532441	MAINT AGRMT-OTHER SOFTWRE	\$88,790	\$0	\$88,790
532512	RENT/LEASE-BLDINGS/OFFICE	\$28,835	\$0	\$28,835
532513	RENT/LEASE-OTH FACILITIES	\$150	\$0	\$150
532524	RENT/LEASE-GEN OFF EQUIP	\$600	\$0	\$600
532711	TRANSP AIR - IN STATE	\$180	\$0	\$180
532712	TRANS AIR-OUT STATE,IN US	\$8,400	\$0	\$8,400
532714	TRANSP-GRND - IN STATE	\$132,618	\$0	\$132,618
532715	TRANS GRND-OUT STA,IN US	\$2,356	\$0	\$2,356
532716	TRANS GRND-OUT OF COUNTRY	\$31	\$0	\$31

**Office of State Budget And Management  
Certified Budget - Revised (BD307)  
Summary By Account  
Biennium 2017-19**

**13300-State Auditor - General Fund**

Account Code	Account Title	2018-19 Original	2018-19 Change	2018-19 Revised
<b>REQUIREMENTS</b>				
532721	LODGING - IN STATE	\$86,147	\$0	\$86,147
532722	LODGING-OUT STATE, IN US	\$10,756	\$0	\$10,756
532723	LODGING-OUT OF COUNTRY	\$1,045	\$0	\$1,045
532724	MEALS - IN STATE	\$43,690	\$0	\$43,690
532725	MEALS-OUT OF STATE,IN US	\$6,735	\$0	\$6,735
532726	MEALS - OUT OF COUNTRY	\$80	\$0	\$80
532811	TELEPHONE SERVICE	\$32,317	\$0	\$32,317
532814	CELLULAR PHONE SERVICES	\$15,388	\$0	\$15,388
532821	COMPUTER/DATA PROCESS SVC	\$67,159	\$0	\$67,159
532840	POSTAGE, FREIGHT & DELIV	\$17,430	\$0	\$17,430
532850	PRINT,BIND,DUPLICATE	\$15	\$0	\$15
532870	CABLE TV	\$600	\$0	\$600
532913	LIABILITY INSURANCE	\$1,925	\$0	\$1,925
532930	REGISTRATION FEES	\$3,480	\$0	\$3,480
532942	OTHER EMP EDUCATIONAL EXP	\$132,035	\$0	\$132,035
<b>TOTAL PURCHASED SERVICES</b>		<b>\$1,663,936</b>	<b>\$0</b>	<b>\$1,663,936</b>
533110	GENERAL OFFICE SUPPLIES	\$41,537	\$0	\$41,537
<b>TOTAL SUPPLIES</b>		<b>\$41,537</b>	<b>\$0</b>	<b>\$41,537</b>
534511	FURN-OFFICE	\$4,600	\$0	\$4,600
534521	OFFICE EQUIPMENT	\$10,000	\$0	\$10,000
534530	OTHER DP EQUIPMENT	\$4,000	\$0	\$4,000
534534	PC/PRINTER EQUIPMENT	\$40,000	\$0	\$40,000
534711	OTHER COMPUTER SOFTWARE	\$15,000	\$0	\$15,000
534713	PC SOFTWARE	\$1,000	\$0	\$1,000
534714	SERVER SOFTWARE	\$53,315	\$0	\$53,315
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>		<b>\$127,915</b>	<b>\$0</b>	<b>\$127,915</b>
535900	OTHER EXPENSES	\$35,285	\$0	\$35,285
<b>TOTAL OTHER EXPENSES &amp; ADJUSTMENTS</b>		<b>\$35,285</b>	<b>\$0</b>	<b>\$35,285</b>
537204	RES-LEGIS INCR COMPENSATN	\$147,536	\$243,097	\$390,633
537206	RES-ST RETIREMENT SYS CON	\$200,302	\$40,487	\$240,789
537208	RES-STATE HEALTH PLAN	\$52,955	\$0	\$52,955
<b>TOTAL RESERVES</b>		<b>\$400,793</b>	<b>\$283,584</b>	<b>\$684,377</b>
<b>TOTAL REQUIREMENTS</b>		<b>\$19,728,405</b>	<b>\$283,584</b>	<b>\$20,011,989</b>

**Office of State Budget And Management  
Certified Budget - Revised (BD307)  
Summary By Account  
Biennium 2017-19**

**13300-State Auditor - General Fund**

Account Code	Account Title	2018-19 Original	2018-19 Change	2018-19 Revised
<b>RECEIPTS</b>				
434320	SALE OF SURPLUS PROPERTY	\$50	\$0	\$50
<b>TOTAL SALES, SERVICE, &amp; RENTALS</b>		<b>\$50</b>	<b>\$0</b>	<b>\$50</b>
437127	PROCUREMENT CARD REBATES	\$355	\$0	\$355
<b>TOTAL MISCELLANEOUS</b>		<b>\$355</b>	<b>\$0</b>	<b>\$355</b>
538301	REIMB FROM PRIMARY GOV	\$3,185,810	\$0	\$3,185,810
538302	REIMB FROM COMP. UNITS	\$2,761,659	\$0	\$2,761,659
<b>TOTAL INTRAGOVERNMENTAL TRANSACTIONS</b>		<b>\$5,947,469</b>	<b>\$0</b>	<b>\$5,947,469</b>
<b>TOTAL RECEIPTS</b>		<b>\$5,947,874</b>	<b>\$0</b>	<b>\$5,947,874</b>
<b>NET APPROPRIATION</b>		<b>\$13,780,531</b>	<b>\$283,584</b>	<b>\$14,064,115</b>

**POSITION COUNTS**

**REQUIREMENTS**

531XXX				
531141	SEC/COUNCIL OF ST SAL-APP	1	0	1
531211	SPA-REG SALARIES-APPRO	118	0	118
531212	SPA-REG SALARIES-RECPT	47	0	47
<b>TOTAL 531XXX</b>		<b>166</b>	<b>0</b>	<b>166</b>
<b>TOTAL POSITIONS</b>		<b>166</b>	<b>0</b>	<b>166</b>

**Office of State Budget And Management  
Certified Budget - Revised (BD307)  
Detail by Fund  
Biennium 2017-19**

**13300-State Auditor - General Fund**

**1110-Administration**

Account Code	Account Title	2018-19 Original	2018-19 Change	2018-19 Revised
<b>REQUIREMENTS</b>				
531141	SEC/COUNCIL OF ST SAL-APP	\$127,562	\$0	\$127,562
531211	SPA-REG SALARIES-APPRO	\$1,857,906	\$0	\$1,857,906
531461	EPA&SPA-LONGVTY PAY-APPRO	\$46,182	\$0	\$46,182
531511	SOCIAL SEC CONTRIB-APPRO	\$147,956	\$0	\$147,956
531521	REG RETIRE CONTRIB-APPRO	\$330,231	\$0	\$330,231
531561	MED INS CONTRIB-APPRO	\$148,872	\$0	\$148,872
<b>TOTAL PERSONAL SERVICES</b>		<b>\$2,658,709</b>	<b>\$0</b>	<b>\$2,658,709</b>
532199	MISC CONTRACTUAL SERVICES	\$550	\$0	\$550
532711	TRANSP AIR - IN STATE	\$180	\$0	\$180
532712	TRANS AIR-OUT STATE,IN US	\$2,728	\$0	\$2,728
532714	TRANSP-GRND - IN STATE	\$8,071	\$0	\$8,071
532715	TRANS GRND-OUT STA,IN US	\$245	\$0	\$245
532721	LODGING - IN STATE	\$4,881	\$0	\$4,881
532722	LODGING-OUT STATE, IN US	\$3,368	\$0	\$3,368
532723	LODGING-OUT OF COUNTRY	\$120	\$0	\$120
532724	MEALS - IN STATE	\$3,873	\$0	\$3,873
532725	MEALS-OUT OF STATE,IN US	\$1,316	\$0	\$1,316
532726	MEALS - OUT OF COUNTRY	\$10	\$0	\$10
532814	CELLULAR PHONE SERVICES	\$15,388	\$0	\$15,388
532821	COMPUTER/DATA PROCESS SVC	\$2,889	\$0	\$2,889
532840	POSTAGE, FREIGHT & DELIV	\$1,147	\$0	\$1,147
532870	CABLE TV	\$600	\$0	\$600
532913	LIABILITY INSURANCE	\$1,925	\$0	\$1,925
532930	REGISTRATION FEES	\$3,480	\$0	\$3,480
<b>TOTAL PURCHASED SERVICES</b>		<b>\$50,771</b>	<b>\$0</b>	<b>\$50,771</b>
533110	GENERAL OFFICE SUPPLIES	\$4,004	\$0	\$4,004
<b>TOTAL SUPPLIES</b>		<b>\$4,004</b>	<b>\$0</b>	<b>\$4,004</b>
534521	OFFICE EQUIPMENT	\$5,031	\$0	\$5,031
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>		<b>\$5,031</b>	<b>\$0</b>	<b>\$5,031</b>
535900	OTHER EXPENSES	\$620	\$0	\$620
<b>TOTAL OTHER EXPENSES &amp; ADJUSTMENTS</b>		<b>\$620</b>	<b>\$0</b>	<b>\$620</b>
537204	RES-LEGIS INCR COMPENSATN	\$28,516	\$46,985	\$75,501

**Office of State Budget And Management  
Certified Budget - Revised (BD307)  
Detail by Fund  
Biennium 2017-19**

**1110-Administration**

Account Code	Account Title	2018-19 Original	2018-19 Change	2018-19 Revised
<b>REQUIREMENTS</b>				
537206	RES-ST RETIREMENT SYS CON	\$38,714	\$7,826	\$46,540
537208	RES-STATE HEALTH PLAN	\$10,235	\$0	\$10,235
<b>TOTAL RESERVES</b>		<b>\$77,465</b>	<b>\$54,811</b>	<b>\$132,276</b>
<b>REQUIREMENTS</b>		<b>\$2,796,600</b>	<b>\$54,811</b>	<b>\$2,851,411</b>
<b>NET APPROPRIATION</b>		<b>\$2,796,600</b>	<b>\$54,811</b>	<b>\$2,851,411</b>

**Position Counts**

<b>REQUIREMENTS</b>				
531141	SEC/COUNCIL OF ST SAL-APP	1.000	0.000	1.000
531211	SPA-REG SALARIES-APPRO	22.000	0.000	22.000
<b>TOTAL PERSONAL SERVICES</b>		<b>23.000</b>	<b>0.000</b>	<b>23.000</b>
<b>TOTAL POSITIONS</b>		<b>23.000</b>	<b>0.000</b>	<b>23.000</b>



**Office of State Budget And Management  
Certified Budget - Revised (BD307)  
Detail by Fund  
Biennium 2017-19**

**13300-State Auditor - General Fund**

**1210-Field Audit Division**

Account Code	Account Title	2018-19 Original	2018-19 Change	2018-19 Revised
<b>REQUIREMENTS</b>				
531211	SPA-REG SALARIES-APPRO	\$7,405,655	\$0	\$7,405,655
531212	SPA-REG SALARIES-RECPT	\$3,534,022	\$0	\$3,534,022
531311	REG(N S) TEMP WAGES-APPR	\$70,000	\$0	\$70,000
531461	EPA&SPA-LONGVTY PAY-APPRO	\$166,485	\$0	\$166,485
531462	EPA&SPA-LONGVTY PAY-REC	\$41,930	\$0	\$41,930
531511	SOCIAL SEC CONTRIB-APPRO	\$572,848	\$0	\$572,848
531512	SOCIAL SEC CONTRIB-RECPTS	\$271,243	\$0	\$271,243
531521	REG RETIRE CONTRIB-APPRO	\$1,227,605	\$0	\$1,227,605
531522	REG RETIRE CONTRIB-RECPTS	\$580,130	\$0	\$580,130
531561	MED INS CONTRIB-APPRO	\$656,699	\$0	\$656,699
531562	MED INS CONTRIB-RECPTS	\$270,613	\$0	\$270,613
531631	WRKER COMP-MED PAYMENTS	\$3,000	\$0	\$3,000
<b>TOTAL PERSONAL SERVICES</b>		<b>\$14,800,230</b>	<b>\$0</b>	<b>\$14,800,230</b>
532120	FINAN/AUDIT SERVICES	\$750,000	\$0	\$750,000
532140	OTH INFORMATION TECH SVCS	\$13,500	\$0	\$13,500
532186	SECURITY SERVICE AGREE	\$55,065	\$0	\$55,065
532199	MISC CONTRACTUAL SERVICES	\$133,680	\$0	\$133,680
532210	ENRG SER -ELECTRICAL	\$5,308	\$0	\$5,308
532220	ENRG SER -NAT.GAS/PROPANE	\$2,497	\$0	\$2,497
532230	ENRG SER -WATER & SEWER	\$248	\$0	\$248
532332	REPAIRS-OTH COMPUTER EQP	\$1,726	\$0	\$1,726
532333	REPAIRS-OTHER EQUIPMENT	\$600	\$0	\$600
532430	MAINT AGREEMENT-EQUIP	\$20,000	\$0	\$20,000
532441	MAINT AGRMT-OTHER SOFTWRE	\$88,790	\$0	\$88,790
532512	RENT/LEASE-BLDINGS/OFFICE	\$28,835	\$0	\$28,835
532513	RENT/LEASE-OTH FACILITIES	\$150	\$0	\$150
532524	RENT/LEASE-GEN OFF EQUIP	\$600	\$0	\$600
532712	TRANS AIR-OUT STATE,IN US	\$5,672	\$0	\$5,672
532714	TRANSP-GRND - IN STATE	\$124,547	\$0	\$124,547
532715	TRANS GRND-OUT STA,IN US	\$2,111	\$0	\$2,111
532716	TRANS GRND-OUT OF COUNTRY	\$31	\$0	\$31
532721	LODGING - IN STATE	\$81,266	\$0	\$81,266

**Office of State Budget And Management  
Certified Budget - Revised (BD307)  
Detail by Fund  
Biennium 2017-19**

**1210-Field Audit Division**

Account Code	Account Title	2018-19 Original	2018-19 Change	2018-19 Revised
<b>REQUIREMENTS</b>				
532722	LODGING-OUT STATE, IN US	\$7,388	\$0	\$7,388
532723	LODGING-OUT OF COUNTRY	\$925	\$0	\$925
532724	MEALS - IN STATE	\$39,817	\$0	\$39,817
532725	MEALS-OUT OF STATE,IN US	\$5,419	\$0	\$5,419
532726	MEALS - OUT OF COUNTRY	\$70	\$0	\$70
532811	TELEPHONE SERVICE	\$32,317	\$0	\$32,317
532821	COMPUTER/DATA PROCESS SVC	\$64,270	\$0	\$64,270
532840	POSTAGE, FREIGHT & DELIV	\$16,283	\$0	\$16,283
532850	PRINT,BIND,DUPLICATE	\$15	\$0	\$15
532942	OTHER EMP EDUCATIONAL EXP	\$132,035	\$0	\$132,035
<b>TOTAL PURCHASED SERVICES</b>		<b>\$1,613,165</b>	<b>\$0</b>	<b>\$1,613,165</b>
533110	GENERAL OFFICE SUPPLIES	\$37,533	\$0	\$37,533
<b>TOTAL SUPPLIES</b>		<b>\$37,533</b>	<b>\$0</b>	<b>\$37,533</b>
534511	FURN-OFFICE	\$4,600	\$0	\$4,600
534521	OFFICE EQUIPMENT	\$4,969	\$0	\$4,969
534530	OTHER DP EQUIPMENT	\$4,000	\$0	\$4,000
534534	PC/PRINTER EQUIPMENT	\$40,000	\$0	\$40,000
534711	OTHER COMPUTER SOFTWARE	\$15,000	\$0	\$15,000
534713	PC SOFTWARE	\$1,000	\$0	\$1,000
534714	SERVER SOFTWARE	\$53,315	\$0	\$53,315
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>		<b>\$122,884</b>	<b>\$0</b>	<b>\$122,884</b>
535900	OTHER EXPENSES	\$34,665	\$0	\$34,665
<b>TOTAL OTHER EXPENSES &amp; ADJUSTMENTS</b>		<b>\$34,665</b>	<b>\$0</b>	<b>\$34,665</b>
537204	RES-LEGIS INCR COMPENSATN	\$119,020	\$196,112	\$315,132
537206	RES-ST RETIREMENT SYS CON	\$161,588	\$32,661	\$194,249
537208	RES-STATE HEALTH PLAN	\$42,720	\$0	\$42,720
<b>TOTAL RESERVES</b>		<b>\$323,328</b>	<b>\$228,773</b>	<b>\$552,101</b>
<b>REQUIREMENTS</b>		<b>\$16,931,805</b>	<b>\$228,773</b>	<b>\$17,160,578</b>
<b>RECEIPTS</b>				
434320	SALE OF SURPLUS PROPERTY	\$50	\$0	\$50
<b>TOTAL SALES, SERVICE, &amp; RENTALS</b>		<b>\$50</b>	<b>\$0</b>	<b>\$50</b>
437127	PROCUREMENT CARD REBATES	\$355	\$0	\$355
<b>TOTAL MISCELLANEOUS</b>		<b>\$355</b>	<b>\$0</b>	<b>\$355</b>

**Office of State Budget And Management  
 Certified Budget - Revised (BD307)  
 Detail by Fund  
 Biennium 2017-19**

**1210-Field Audit Division**

Account Code	Account Title	2018-19 Original	2018-19 Change	2018-19 Revised
<b>RECEIPTS</b>				
538301	REIMB FROM PRIMARY GOV	\$3,185,810	\$0	\$3,185,810
538302	REIMB FROM COMP. UNITS	\$2,761,659	\$0	\$2,761,659
<b>TOTAL INTRAGOVERNMENTAL TRANSACTIONS</b>		<b>\$5,947,469</b>	<b>\$0</b>	<b>\$5,947,469</b>
<b>RECEIPTS</b>		<b>\$5,947,874</b>	<b>\$0</b>	<b>\$5,947,874</b>
<b>NET APPROPRIATION</b>		<b>\$10,983,931</b>	<b>\$228,773</b>	<b>\$11,212,704</b>

**Position Counts**

<b>REQUIREMENTS</b>				
531211	SPA-REG SALARIES-APPRO	96.000	0.000	96.000
531212	SPA-REG SALARIES-RECPT	47.000	0.000	47.000
<b>TOTAL PERSONAL SERVICES</b>		<b>143.000</b>	<b>0.000</b>	<b>143.000</b>
<b>TOTAL POSITIONS</b>		<b>143.000</b>	<b>0.000</b>	<b>143.000</b>