



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

The FY 2022-23 Certified Budget as appropriated by the General Assembly of 2021 is adjusted by S.L. 2022-74, and S.L. 2022-75 for the fiscal year of 2022-23, July 1, 2022 to June 30, 2023, 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.

	2022-23 Revised
TOTAL REQUIREMENTS	\$24,408,966
LESS ESTIMATED RECEIPTS	\$6,579,442
NET APPROPRIATION	\$17,829,524

Office of State Budget And Management
 Certified Budget - Revised (BD307)
 Summary By Purpose
 Biennium 2021-23

13300-State Auditor - General Fund

Fund Code	Fund Title	2022-23 Original	2022-23 Change	2022-23 Revised
REQUIREMENTS				
1110	Administration	\$4,320,465	\$344,654	\$4,665,119
1210	Field Audit Division	\$18,753,468	\$990,379	\$19,743,847
Total REQUIREMENTS		\$23,073,933	\$1,335,033	\$24,408,966
RECEIPTS				
1110	Administration	\$6,219	\$32,008	\$38,227
1210	Field Audit Division	\$6,541,215	\$0	\$6,541,215
Total RECEIPTS		\$6,547,434	\$32,008	\$6,579,442
NET APPROPRIATION		\$16,526,499	\$1,303,025	\$17,829,524

Position Counts

REQUIREMENTS				
1110	Administration	26.000	0.000	26.000
1210	Field Audit Division	134.000	0.000	134.000
TOTAL POSITIONS		160.000	0.000	160.000

**Office of State Budget And Management
Certified Budget - Revised (BD307)
Summary By Account
Biennium 2021-23**

13300-State Auditor - General Fund

Account Code	Account Title	2022-23 Original	2022-23 Change	2022-23 Revised
REQUIREMENTS				
531141	SEC/COUNCIL OF ST SAL-APP	\$136,700	\$0	\$136,700
531211	SPA-REG SALARIES-APPRO	\$9,937,925	\$0	\$9,937,925
531212	SPA-REG SALARIES-RECPT	\$3,802,002	\$0	\$3,802,002
531311	REG(N S) TEMP WAGES-APPR	\$70,000	\$0	\$70,000
531461	EPA&SPA-LONGVTY PAY-APPRO	\$218,027	\$0	\$218,027
531462	EPA&SPA-LONGVTY PAY-REC	\$43,635	\$0	\$43,635
531511	SOCIAL SEC CONTRIB-APPRO	\$778,186	\$0	\$778,186
531512	SOCIAL SEC CONTRIB-RECPTS	\$291,868	\$0	\$291,868
531521	REG RETIRE CONTRIB-APPRO	\$2,213,967	\$0	\$2,213,967
531522	REG RETIRE CONTRIB-RECPTS	\$829,960	\$0	\$829,960
531561	MED INS CONTRIB-APPRO	\$826,970	\$0	\$826,970
531562	MED INS CONTRIB-RECPTS	\$297,302	\$0	\$297,302
531627	ST DISABILITY PMT-APPROP	\$4,902	\$0	\$4,902
531631	WRKER COMP-MED PAYMENTS	\$3,000	\$0	\$3,000
TOTAL PERSONAL SERVICES		\$19,454,444	\$0	\$19,454,444
532120	FINAN/AUDIT SERVICES	\$575,000	\$415,000	\$990,000
532140	OTH INFORMATION TECH SVCS	\$13,500	\$0	\$13,500
532170	ADMIN SERVICES	\$0	\$10,000	\$10,000
532186	SECURITY SERVICE AGREE	\$55,065	\$0	\$55,065
532199	MISC CONTRACTUAL SERVICES	\$314,747	\$575,000	\$889,747
5322XX	UTILITY/ENERGY SERVICES	\$8,053	\$0	\$8,053
5323XX	REPAIR SERVICES	\$2,326	\$0	\$2,326
5324XX	MAINTENANCE AGREEMENTS	\$196,610	\$0	\$196,610
5325XX	RENTALS/LEASES	\$79,960	\$0	\$79,960
5327XX	TRAVEL & OTHER EMPLOYEE EXPENSE	\$292,038	\$0	\$292,038
5328XX	COMMUNICATIONS AND INFORMATION TECHNOLOGY (IT) SERVICES	\$260,000	\$30,775	\$290,775
5329XX	OTHER SERVICES	\$137,440	\$0	\$137,440
TOTAL PURCHASED SERVICES		\$1,934,739	\$1,030,775	\$2,965,514
5331XX	GENERAL ADMINISTRATIVE SUPPLIES	\$38,037	\$0	\$38,037
TOTAL SUPPLIES		\$38,037	\$0	\$38,037
5345XX	EQUIPMENT	\$65,617	\$0	\$65,617
5347XX	INTANGIBLE ASSETS	\$504,993	\$0	\$504,993

Office of State Budget And Management
 Certified Budget - Revised (BD307)
 Summary By Account
 Biennium 2021-23

13300-State Auditor - General Fund

Account Code	Account Title	2022-23 Original	2022-23 Change	2022-23 Revised
REQUIREMENTS				
TOTAL PROPERTY, PLANT & EQUIPMENT		\$570,610	\$0	\$570,610
5359XX	OTHER EXPENSES	\$34,785	\$0	\$34,785
TOTAL OTHER EXPENSES & ADJUSTMENTS		\$34,785	\$0	\$34,785
537204	RES-LEGIS INCR COMPENSATN	\$661,420	\$136,125	\$797,545
537206	RES-ST RETIREMENT SYS CON	\$256,733	\$32,008	\$288,741
537208	RES-STATE HEALTH PLAN	\$123,165	\$0	\$123,165
537209	RES-LABOR MARKET ADJUST	\$0	\$136,125	\$136,125
TOTAL RESERVES		\$1,041,318	\$304,258	\$1,345,576
TOTAL REQUIREMENTS		\$23,073,933	\$1,335,033	\$24,408,966
RECEIPTS				
434320	SALE OF SURPLUS PROPERTY	\$50	\$0	\$50
TOTAL SALES, SERVICE, & RENTALS		\$50	\$0	\$50
437127	PROCUREMENT CARD REBATES	\$355	\$0	\$355
TOTAL MISCELLANEOUS		\$355	\$0	\$355
438T06	SUPPLEMENT RES-TRANSF IN	\$0	\$32,008	\$32,008
438U06	UNFUNDED LIAB SOLV RESV	\$32,731	\$0	\$32,731
TOTAL INTRAGOVERNMENTAL TRANSACTIONS		\$32,731	\$32,008	\$64,739
538301	REIMB FROM PRIMARY GOV	\$3,500,629	\$0	\$3,500,629
538302	REIMB FROM COMP. UNITS	\$3,013,669	\$0	\$3,013,669
TOTAL INTRAGOVERNMENTAL TRANSACTIONS		\$6,514,298	\$0	\$6,514,298
TOTAL RECEIPTS		\$6,547,434	\$32,008	\$6,579,442
NET APPROPRIATION		\$16,526,499	\$1,303,025	\$17,829,524

POSITION COUNTS

REQUIREMENTS				
531XXX				
531141	SEC/COUNCIL OF ST SAL-APP	1	0	1
531211	SPA-REG SALARIES-APPRO	113	0	113
531212	SPA-REG SALARIES-RECPT	46	0	46
TOTAL 531XXX		160	0	160
TOTAL POSITIONS		160	0	160

**Office of State Budget And Management
Certified Budget - Revised (BD307)
Detail by Fund
Biennium 2021-23**

13300-State Auditor - General Fund

1110-Administration

Account Code	Account Title	2022-23 Original	2022-23 Change	2022-23 Revised
REQUIREMENTS				
531141	SEC/COUNCIL OF ST SAL-APP	\$136,700	\$0	\$136,700
531211	SPA-REG SALARIES-APPRO	\$2,378,820	\$0	\$2,378,820
531461	EPA&SPA-LONGVTY PAY-APPRO	\$48,261	\$0	\$48,261
531511	SOCIAL SEC CONTRIB-APPRO	\$193,346	\$0	\$193,346
531521	REG RETIRE CONTRIB-APPRO	\$546,995	\$0	\$546,995
531561	MED INS CONTRIB-APPRO	\$174,078	\$0	\$174,078
531627	ST DISABILITY PMT-APPROP	\$947	\$0	\$947
TOTAL PERSONAL SERVICES		\$3,479,147	\$0	\$3,479,147
532120	FINAN/AUDIT SERVICES	\$0	\$10,000	\$10,000
532170	ADMIN SERVICES	\$0	\$10,000	\$10,000
532199	MISC CONTRACTUAL SERVICES	\$6,067	\$225,000	\$231,067
5324XX	MAINTENANCE AGREEMENTS	\$87,820	\$0	\$87,820
5325XX	RENTALS/LEASES	\$19,319	\$0	\$19,319
5327XX	TRAVEL & OTHER EMPLOYEE EXPENSE	\$24,792	\$0	\$24,792
5328XX	COMMUNICATIONS AND INFORMATION TECHNOLOGY (IT) SERVICES	\$40,115	\$0	\$40,115
5329XX	OTHER SERVICES	\$5,405	\$0	\$5,405
TOTAL PURCHASED SERVICES		\$183,518	\$245,000	\$428,518
5331XX	GENERAL ADMINISTRATIVE SUPPLIES	\$504	\$0	\$504
TOTAL SUPPLIES		\$504	\$0	\$504
5345XX	EQUIPMENT	\$12,048	\$0	\$12,048
5347XX	INTANGIBLE ASSETS	\$435,678	\$0	\$435,678
TOTAL PROPERTY, PLANT & EQUIPMENT		\$447,726	\$0	\$447,726
5359XX	OTHER EXPENSES	\$120	\$0	\$120
TOTAL OTHER EXPENSES & ADJUSTMENTS		\$120	\$0	\$120
537204	RES-LEGIS INCR COMPENSATN	\$125,670	\$33,823	\$159,493
537206	RES-ST RETIREMENT SYS CON	\$48,780	\$32,008	\$80,788
537208	RES-STATE HEALTH PLAN	\$35,000	\$0	\$35,000
537209	RES-LABOR MARKET ADJUST	\$0	\$33,823	\$33,823
TOTAL RESERVES		\$209,450	\$99,654	\$309,104
REQUIREMENTS		\$4,320,465	\$344,654	\$4,665,119
RECEIPTS				

**Office of State Budget And Management
Certified Budget - Revised (BD307)
Detail by Fund
Biennium 2021-23**

1110-Administration

Account Code	Account Title	2022-23 Original	2022-23 Change	2022-23 Revised
RECEIPTS				
438T06	SUPPLEMENT RES-TRANSF IN	\$0	\$32,008	\$32,008
438U06	UNFUNDED LIAB SOLV RESV	\$6,219	\$0	\$6,219
TOTAL INTRAGOVERNMENTAL TRANSACTIONS		\$6,219	\$32,008	\$38,227
RECEIPTS		\$6,219	\$32,008	\$38,227
NET APPROPRIATION		\$4,314,246	\$312,646	\$4,626,892

Position Counts

REQUIREMENTS				
531141	SEC/COUNCIL OF ST SAL-APP	1.000	0.000	1.000
531211	SPA-REG SALARIES-APPRO	25.000	0.000	25.000
TOTAL PERSONAL SERVICES		26.000	0.000	26.000
TOTAL POSITIONS		26.000	0.000	26.000

Office of State Budget And Management
Certified Budget - Revised (BD307)
Detail by Fund
Biennium 2021-23

13300-State Auditor - General Fund

1210-Field Audit Division

Account Code	Account Title	2022-23 Original	2022-23 Change	2022-23 Revised
REQUIREMENTS				
531211	SPA-REG SALARIES-APPRO	\$7,559,105	\$0	\$7,559,105
531212	SPA-REG SALARIES-RECPT	\$3,802,002	\$0	\$3,802,002
531311	REG(N S) TEMP WAGES-APPR	\$70,000	\$0	\$70,000
531461	EPA&SPA-LONGVTY PAY-APPRO	\$169,766	\$0	\$169,766
531462	EPA&SPA-LONGVTY PAY-REC	\$43,635	\$0	\$43,635
531511	SOCIAL SEC CONTRIB-APPRO	\$584,840	\$0	\$584,840
531512	SOCIAL SEC CONTRIB-RECPTS	\$291,868	\$0	\$291,868
531521	REG RETIRE CONTRIB-APPRO	\$1,666,972	\$0	\$1,666,972
531522	REG RETIRE CONTRIB-RECPTS	\$829,960	\$0	\$829,960
531561	MED INS CONTRIB-APPRO	\$652,892	\$0	\$652,892
531562	MED INS CONTRIB-RECPTS	\$297,302	\$0	\$297,302
531627	ST DISABILITY PMT-APPROP	\$3,955	\$0	\$3,955
531631	WRKER COMP-MED PAYMENTS	\$3,000	\$0	\$3,000
TOTAL PERSONAL SERVICES		\$15,975,297	\$0	\$15,975,297
532120	FINAN/AUDIT SERVICES	\$575,000	\$405,000	\$980,000
532140	OTH INFORMATION TECH SVCS	\$13,500	\$0	\$13,500
532186	SECURITY SERVICE AGREE	\$55,065	\$0	\$55,065
532199	MISC CONTRACTUAL SERVICES	\$308,680	\$350,000	\$658,680
5322XX	UTILITY/ENERGY SERVICES	\$8,053	\$0	\$8,053
5323XX	REPAIR SERVICES	\$2,326	\$0	\$2,326
5324XX	MAINTENANCE AGREEMENTS	\$108,790	\$0	\$108,790
5325XX	RENTALS/LEASES	\$60,641	\$0	\$60,641
5327XX	TRAVEL & OTHER EMPLOYEE EXPENSE	\$267,246	\$0	\$267,246
5328XX	COMMUNICATIONS AND INFORMATION TECHNOLOGY (IT) SERVICES	\$219,885	\$30,775	\$250,660
5329XX	OTHER SERVICES	\$132,035	\$0	\$132,035
TOTAL PURCHASED SERVICES		\$1,751,221	\$785,775	\$2,536,996
5331XX	GENERAL ADMINISTRATIVE SUPPLIES	\$37,533	\$0	\$37,533
TOTAL SUPPLIES		\$37,533	\$0	\$37,533
5345XX	EQUIPMENT	\$53,569	\$0	\$53,569
5347XX	INTANGIBLE ASSETS	\$69,315	\$0	\$69,315
TOTAL PROPERTY, PLANT & EQUIPMENT		\$122,884	\$0	\$122,884

Office of State Budget And Management
Certified Budget - Revised (BD307)
Detail by Fund
Biennium 2021-23

1210-Field Audit Division

Account Code	Account Title	2022-23 Original	2022-23 Change	2022-23 Revised
REQUIREMENTS				
5359XX	OTHER EXPENSES	\$34,665	\$0	\$34,665
TOTAL OTHER EXPENSES & ADJUSTMENTS		\$34,665	\$0	\$34,665
537204	RES-LEGIS INCR COMPENSATN	\$535,750	\$102,302	\$638,052
537206	RES-ST RETIREMENT SYS CON	\$207,953	\$0	\$207,953
537208	RES-STATE HEALTH PLAN	\$88,165	\$0	\$88,165
537209	RES-LABOR MARKET ADJUST	\$0	\$102,302	\$102,302
TOTAL RESERVES		\$831,868	\$204,604	\$1,036,472
REQUIREMENTS		\$18,753,468	\$990,379	\$19,743,847
RECEIPTS				
434320	SALE OF SURPLUS PROPERTY	\$50	\$0	\$50
TOTAL SALES, SERVICE, & RENTALS		\$50	\$0	\$50
437127	PROCUREMENT CARD REBATES	\$355	\$0	\$355
TOTAL MISCELLANEOUS		\$355	\$0	\$355
438U06	UNFUNDED LIAB SOLV RESV	\$26,512	\$0	\$26,512
TOTAL INTRAGOVERNMENTAL TRANSACTIONS		\$26,512	\$0	\$26,512
538301	REIMB FROM PRIMARY GOV	\$3,500,629	\$0	\$3,500,629
538302	REIMB FROM COMP. UNITS	\$3,013,669	\$0	\$3,013,669
TOTAL INTRAGOVERNMENTAL TRANSACTIONS		\$6,514,298	\$0	\$6,514,298
RECEIPTS		\$6,541,215	\$0	\$6,541,215
NET APPROPRIATION		\$12,212,253	\$990,379	\$13,202,632

Position Counts

REQUIREMENTS				
531211	SPA-REG SALARIES-APPRO	88.000	0.000	88.000
531212	SPA-REG SALARIES-RECPT	46.000	0.000	46.000
TOTAL PERSONAL SERVICES		134.000	0.000	134.000
TOTAL POSITIONS		134.000	0.000	134.000