



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

The FY 2024-25 Certified Budget as appropriated by the General Assembly of 2023 is adjusted by SL 2023-134, SL 2024-01, SL 2024-40, SL 2024-51, SL 2024-53, SL 2024-55 and SL 2024-57 for the fiscal year of 2024-25, July 1, 2024 to June 30, 2025, 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.

	2024-25 Revised
TOTAL REQUIREMENTS	\$26,171,092
LESS ESTIMATED RECEIPTS	\$6,899,163
NET APPROPRIATION	\$19,271,929

A handwritten signature in cursive script that reads 'Kristen Walker'.

Approved - January 6, 2025

Office of State Budget And Management
 Certified Budget - Revised (BD307)
 Summary By Purpose
 Biennium 2023-25

13300-State Auditor - General Fund

Budget Fund	Fund Title	2024-25 Original	2024-25 Change	2024-25 Revised
REQUIREMENTS				
100701	OSA 1110 ADMINISTRATION BC 13300	\$5,014,598	\$0	\$5,014,598
100703	OSA 1210 FIELD AUDIT DIVISION BC 13300	\$21,156,494	\$0	\$21,156,494
Total REQUIREMENTS		\$26,171,092	\$0	\$26,171,092
RECEIPTS				
100703	OSA 1210 FIELD AUDIT DIVISION BC 13300	\$6,899,163	\$0	\$6,899,163
Total RECEIPTS		\$6,899,163	\$0	\$6,899,163
NET APPROPRIATION		\$19,271,929	\$0	\$19,271,929

Position Counts

REQUIREMENTS				
100701	OSA 1110 ADMINISTRATION BC 13300	29.000	0.000	29.000
100703	OSA 1210 FIELD AUDIT DIVISION BC 13300	132.000	0.000	132.000
TOTAL POSITIONS		161.000	0.000	161.000

**Office of State Budget And Management
Certified Budget - Revised (BD307)
Summary By Account
Biennium 2023-25**

13300-State Auditor - General Fund

Account Code	Account Title	Fund Source	2024-25 Original	2024-25 Change	2024-25 Revised
REQUIREMENTS					
51140000	SEC/COUNCIL OF ST SAL	1000	\$146,422	\$0	\$146,422
51210000	SPA-REG SALARIES	1000	\$10,671,424	\$0	\$10,671,424
51210000	SPA-REG SALARIES	2000	\$4,020,869	\$0	\$4,020,869
51310000	REG(N S) TEMP WAGES	1000	\$70,000	\$0	\$70,000
51460000	EPA&SPA-LONGVTY PAY	1000	\$225,270	\$0	\$225,270
51460000	EPA&SPA-LONGVTY PAY	2000	\$44,762	\$0	\$44,762
51510000	SOCIAL SEC CONTRIB	1000	\$835,600	\$0	\$835,600
51510000	SOCIAL SEC CONTRIB	2000	\$308,697	\$0	\$308,697
51520000	REG RETIRE CONTRIB	1000	\$2,519,160	\$0	\$2,519,160
51520000	REG RETIRE CONTRIB	2000	\$929,402	\$0	\$929,402
51560000	MED INS CONTRIB	1000	\$957,532	\$0	\$957,532
51560000	MED INS CONTRIB	2000	\$345,497	\$0	\$345,497
51625000	ST DISABILITY PMT	1000	\$4,902	\$0	\$4,902
51631000	WRKER COMP-MED PAYMENTS	0000	\$3,000	\$0	\$3,000
TOTAL PERSONAL SERVICES			\$21,082,537	\$0	\$21,082,537
52120000	FINAN/AUDIT SERVICES	0000	\$1,000,000	\$0	\$1,000,000
52140000	OTH INFORMATION TECH SVCS	0000	\$13,500	\$0	\$13,500
52186000	SECURITY SERVICE AGREE	0000	\$2,892	\$0	\$2,892
52199000	MISC CONTRACTUAL SERVICES	0000	\$889,747	\$0	\$889,747
52210000	ENRG SER -ELECTRICAL	0000	\$5,308	\$0	\$5,308
52220000	ENRG SER -COMMERCIAL FUEL	0000	\$2,497	\$0	\$2,497
52230000	ENRG SER -WATER & SEWER	0000	\$248	\$0	\$248
52332000	REPAIRS-OTH COMPUTER EQP	0000	\$1,726	\$0	\$1,726

**Office of State Budget And Management
Certified Budget - Revised (BD307)
Summary By Account
Biennium 2023-25**

13300-State Auditor - General Fund

Account Code	Account Title	Fund Source	2024-25 Original	2024-25 Change	2024-25 Revised
REQUIREMENTS					
52333000	REPAIRS-OTHER EQUIPMENT	0000	\$600	\$0	\$600
52430000	MAINT AGREEMENT-EQUIP	0000	\$20,000	\$0	\$20,000
52441000	MAINT AGRMT-OTHER SOFTWRE	0000	\$176,610	\$0	\$176,610
52512000	RENT/LEASE-BLDINGS/OFFICE	0000	\$59,891	\$0	\$59,891
52513000	RENT/LEASE-OTH FACILITIES	0000	\$150	\$0	\$150
52524000	RENT/LEASE-GEN OFF EQUIP	0000	\$19,919	\$0	\$19,919
52711000	TRANSP AIR - IN STATE	0000	\$180	\$0	\$180
52712000	TRANS AIR-OUT STATE IN US	0000	\$8,400	\$0	\$8,400
52714000	TRANSP-GRND - IN STATE	0000	\$132,618	\$0	\$132,618
52715000	TRANS GRND-OUT STA IN US	0000	\$2,356	\$0	\$2,356
52716000	TRANS GRND-OUT OF COUNTRY	0000	\$31	\$0	\$31
52721000	LODGING - IN STATE	0000	\$87,192	\$0	\$87,192
52722000	LODGING-OUT STATE IN US	0000	\$10,756	\$0	\$10,756
52724000	MEALS - IN STATE	0000	\$43,770	\$0	\$43,770
52725000	MEALS-OUT OF STATE IN US	0000	\$6,735	\$0	\$6,735
52811000	TELEPHONE SERVICE	0000	\$40,125	\$0	\$40,125
52814000	CELLULAR PHONE SERVICES	0000	\$25,388	\$0	\$25,388
52821000	COMPUTER/DATA PROCESS SVC	0000	\$200,934	\$0	\$200,934
52840000	POSTAGE FREIGHT & DELIV	0000	\$17,430	\$0	\$17,430
52850000	PRINT BIND DUPLICATE	0000	\$10,106	\$0	\$10,106
52870000	CABLE TV	0000	\$600	\$0	\$600
52913000	LIABILITY INSURANCE	0000	\$1,925	\$0	\$1,925
52930000	REGISTRATION FEES	0000	\$3,480	\$0	\$3,480

**Office of State Budget And Management
Certified Budget - Revised (BD307)
Summary By Account
Biennium 2023-25**

13300-State Auditor - General Fund

Account Code	Account Title	Fund Source	2024-25 Original	2024-25 Change	2024-25 Revised
REQUIREMENTS					
52942000	OTHER EMP EDUCATIONAL EXP	0000	\$132,035	\$0	\$132,035
TOTAL PURCHASED SERVICES			\$2,917,149	\$0	\$2,917,149
53110000	GENERAL OFFICE SUPPLIES	0000	\$38,037	\$0	\$38,037
TOTAL SUPPLIES			\$38,037	\$0	\$38,037
54511000	FURN-OFFICE	0000	\$4,600	\$0	\$4,600
54521000	OFFICE EQUIPMENT	0000	\$5,000	\$0	\$5,000
54530000	NON-WAN DP EQUIPMENT	0000	\$4,000	\$0	\$4,000
54534000	PC/PRINTER EQUIPMENT	0000	\$157,437	\$0	\$157,437
54711000	NON-WAN COMPUTER SOFTWARE	0000	\$279,631	\$0	\$279,631
54713000	PC SOFTWARE	0000	\$40,213	\$0	\$40,213
54714000	SERVER SOFTWARE	0000	\$183,689	\$0	\$183,689
54715000	IT SECURITY SOFTWARE	0000	\$1,460	\$0	\$1,460
TOTAL PROPERTY, PLANT & EQUIPMENT			\$676,030	\$0	\$676,030
55900000	OTHER EXPENSES	0000	\$34,785	\$0	\$34,785
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$34,785	\$0	\$34,785
57204000	RES-LEGIS INCR COMPENSATN	0000	\$1,009,989	\$0	\$1,009,989
57206000	RES-ST RETIREMENT SYS CON	0000	\$119,497	\$0	\$119,497
57208000	RES-STATE HEALTH PLAN	0000	\$80,270	\$0	\$80,270
57209000	RES-LABOR MARKET ADJUST	0000	\$212,798	\$0	\$212,798
TOTAL RESERVES			\$1,422,554	\$0	\$1,422,554
TOTAL REQUIREMENTS			\$26,171,092	\$0	\$26,171,092
RECEIPTS					
44320000	SALE OF SURPLUS PROPERTY	0000	\$50	\$0	\$50

**Office of State Budget And Management
Certified Budget - Revised (BD307)
Summary By Account
Biennium 2023-25**

13300-State Auditor - General Fund

Account Code	Account Title	Fund Source	2024-25 Original	2024-25 Change	2024-25 Revised
RECEIPTS					
TOTAL SALES SERVICES & RENTALS			\$50	\$0	\$50
47127000	PROCUREMENT CARD REBATES	0000	\$355	\$0	\$355
TOTAL MISCELLANEOUS			\$355	\$0	\$355
58300080	REIMB FROM COMP. UNITS	0000	\$3,064,585	\$0	\$3,064,585
58300081	REIMB FROM PRIMARY GOV	0000	\$3,834,173	\$0	\$3,834,173
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$6,898,758	\$0	\$6,898,758
TOTAL RECEIPTS			\$6,899,163	\$0	\$6,899,163
NET APPROPRIATION			\$19,271,929	\$0	\$19,271,929

POSITION COUNTS

REQUIREMENTS					
51140000	SEC/COUNCIL OF ST SAL	1000	1.000	0.000	1.000
51210000	SPA-REG SALARIES	0000	49.000	0.000	49.000
51210000	SPA-REG SALARIES	1000	115.000	0.000	115.000
51210000	SPA-REG SALARIES	2000	-4.000	0.000	-4.000
TOTAL PERSONAL SERVICES			161.000	0.000	161.000
TOTAL POSITIONS			161.000	0.000	161.000

**Office of State Budget And Management
Certified Budget - Revised (BD307)
Detail by Fund
Biennium 2023-25**

13300-State Auditor - General Fund

100701-OSA 1110 ADMINISTRATION BC 13300

Account Code	Account Title	Fund Source	2024-25 Original	2024-25 Change	2024-25 Revised
REQUIREMENTS					
51140000	SEC/COUNCIL OF ST SAL	1000	\$146,422	\$0	\$146,422
51210000	SPA-REG SALARIES	1000	\$2,842,566	\$0	\$2,842,566
51460000	EPA&SPA-LONGVTY PAY	1000	\$51,202	\$0	\$51,202
51510000	SOCIAL SEC CONTRIB	1000	\$229,793	\$0	\$229,793
51520000	REG RETIRE CONTRIB	1000	\$690,924	\$0	\$690,924
51560000	MED INS CONTRIB	1000	\$224,238	\$0	\$224,238
51625000	ST DISABILITY PMT	1000	\$947	\$0	\$947
TOTAL PERSONAL SERVICES			\$4,186,092	\$0	\$4,186,092
52120000	FINAN/AUDIT SERVICES	0000	\$10,000	\$0	\$10,000
52199000	MISC CONTRACTUAL SERVICES	0000	\$231,067	\$0	\$231,067
52711000	TRANSP AIR - IN STATE	0000	\$180	\$0	\$180
52712000	TRANS AIR-OUT STATE IN US	0000	\$2,728	\$0	\$2,728
52714000	TRANSP-GRND - IN STATE	0000	\$8,071	\$0	\$8,071
52715000	TRANS GRND-OUT STA IN US	0000	\$245	\$0	\$245
52721000	LODGING - IN STATE	0000	\$5,001	\$0	\$5,001
52722000	LODGING-OUT STATE IN US	0000	\$3,368	\$0	\$3,368
52724000	MEALS - IN STATE	0000	\$3,883	\$0	\$3,883
52725000	MEALS-OUT OF STATE IN US	0000	\$1,316	\$0	\$1,316
52930000	REGISTRATION FEES	0000	\$3,480	\$0	\$3,480
TOTAL PURCHASED SERVICES			\$269,339	\$0	\$269,339
55900000	OTHER EXPENSES	0000	\$120	\$0	\$120
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$120	\$0	\$120

**Office of State Budget And Management
 Certified Budget - Revised (BD307)
 Detail by Fund
 Biennium 2023-25**

100701-OSA 1110 ADMINISTRATION BC 13300

Account Code	Account Title	Fund Source	2024-25 Original	2024-25 Change	2024-25 Revised
REQUIREMENTS					
57204000	RES-LEGIS INCR COMPENSATN	0000	\$284,022	\$0	\$284,022
57206000	RES-ST RETIREMENT SYS CON	0000	\$119,497	\$0	\$119,497
57208000	RES-STATE HEALTH PLAN	0000	\$80,270	\$0	\$80,270
57209000	RES-LABOR MARKET ADJUST	0000	\$75,258	\$0	\$75,258
TOTAL RESERVES			\$559,047	\$0	\$559,047
REQUIREMENTS			\$5,014,598	\$0	\$5,014,598
NET APPROPRIATION			\$5,014,598	\$0	\$5,014,598

Position Counts

REQUIREMENTS					
51140000	SEC/COUNCIL OF ST SAL	1000	1.000	0.000	1.000
51210000	SPA-REG SALARIES	1000	28.000	0.000	28.000
TOTAL PERSONAL SERVICES			29.000	0.000	29.000
TOTAL POSITIONS			29.000	0.000	29.000

Office of State Budget And Management
Certified Budget - Revised (BD307)
Detail by Fund
Biennium 2023-25

13300-State Auditor - General Fund

100703-OSA 1210 FIELD AUDIT DIVISION BC 13300

Account Code	Account Title	Fund Source	2024-25 Original	2024-25 Change	2024-25 Revised
REQUIREMENTS					
51210000	SPA-REG SALARIES	1000	\$7,828,858	\$0	\$7,828,858
51210000	SPA-REG SALARIES	2000	\$4,020,869	\$0	\$4,020,869
51310000	REG(N S) TEMP WAGES	1000	\$70,000	\$0	\$70,000
51460000	EPA&SPA-LONGVTY PAY	1000	\$174,068	\$0	\$174,068
51460000	EPA&SPA-LONGVTY PAY	2000	\$44,762	\$0	\$44,762
51510000	SOCIAL SEC CONTRIB	1000	\$605,807	\$0	\$605,807
51510000	SOCIAL SEC CONTRIB	2000	\$308,697	\$0	\$308,697
51520000	REG RETIRE CONTRIB	1000	\$1,828,236	\$0	\$1,828,236
51520000	REG RETIRE CONTRIB	2000	\$929,402	\$0	\$929,402
51560000	MED INS CONTRIB	1000	\$733,294	\$0	\$733,294
51560000	MED INS CONTRIB	2000	\$345,497	\$0	\$345,497
51625000	ST DISABILITY PMT	1000	\$3,955	\$0	\$3,955
51631000	WRKER COMP-MED PAYMENTS	0000	\$3,000	\$0	\$3,000
TOTAL PERSONAL SERVICES			\$16,896,445	\$0	\$16,896,445
52120000	FINAN/AUDIT SERVICES	0000	\$990,000	\$0	\$990,000
52140000	OTH INFORMATION TECH SVCS	0000	\$13,500	\$0	\$13,500
52186000	SECURITY SERVICE AGREE	0000	\$2,892	\$0	\$2,892
52199000	MISC CONTRACTUAL SERVICES	0000	\$658,680	\$0	\$658,680
52210000	ENRG SER -ELECTRICAL	0000	\$5,308	\$0	\$5,308
52220000	ENRG SER -COMMERCIAL FUEL	0000	\$2,497	\$0	\$2,497
52230000	ENRG SER -WATER & SEWER	0000	\$248	\$0	\$248
52332000	REPAIRS-OTH COMPUTER EQP	0000	\$1,726	\$0	\$1,726

**Office of State Budget And Management
Certified Budget - Revised (BD307)
Detail by Fund
Biennium 2023-25**

100703-OSA 1210 FIELD AUDIT DIVISION BC 13300

Account Code	Account Title	Fund Source	2024-25 Original	2024-25 Change	2024-25 Revised
REQUIREMENTS					
52333000	REPAIRS-OTHER EQUIPMENT	0000	\$600	\$0	\$600
52430000	MAINT AGREEMENT-EQUIP	0000	\$20,000	\$0	\$20,000
52441000	MAINT AGRMT-OTHER SOFTWRE	0000	\$176,610	\$0	\$176,610
52512000	RENT/LEASE-BLDINGS/OFFICE	0000	\$59,891	\$0	\$59,891
52513000	RENT/LEASE-OTH FACILITIES	0000	\$150	\$0	\$150
52524000	RENT/LEASE-GEN OFF EQUIP	0000	\$19,919	\$0	\$19,919
52712000	TRANS AIR-OUT STATE IN US	0000	\$5,672	\$0	\$5,672
52714000	TRANSP-GRND - IN STATE	0000	\$124,547	\$0	\$124,547
52715000	TRANS GRND-OUT STA IN US	0000	\$2,111	\$0	\$2,111
52716000	TRANS GRND-OUT OF COUNTRY	0000	\$31	\$0	\$31
52721000	LODGING - IN STATE	0000	\$82,191	\$0	\$82,191
52722000	LODGING-OUT STATE IN US	0000	\$7,388	\$0	\$7,388
52724000	MEALS - IN STATE	0000	\$39,887	\$0	\$39,887
52725000	MEALS-OUT OF STATE IN US	0000	\$5,419	\$0	\$5,419
52811000	TELEPHONE SERVICE	0000	\$40,125	\$0	\$40,125
52814000	CELLULAR PHONE SERVICES	0000	\$25,388	\$0	\$25,388
52821000	COMPUTER/DATA PROCESS SVC	0000	\$200,934	\$0	\$200,934
52840000	POSTAGE FREIGHT & DELIV	0000	\$17,430	\$0	\$17,430
52850000	PRINT BIND DUPLICATE	0000	\$10,106	\$0	\$10,106
52870000	CABLE TV	0000	\$600	\$0	\$600
52913000	LIABILITY INSURANCE	0000	\$1,925	\$0	\$1,925
52942000	OTHER EMP EDUCATIONAL EXP	0000	\$132,035	\$0	\$132,035
TOTAL PURCHASED SERVICES			\$2,647,810	\$0	\$2,647,810

**Office of State Budget And Management
Certified Budget - Revised (BD307)
Detail by Fund
Biennium 2023-25**

100703-OSA 1210 FIELD AUDIT DIVISION BC 13300

Account Code	Account Title	Fund Source	2024-25 Original	2024-25 Change	2024-25 Revised
REQUIREMENTS					
53110000	GENERAL OFFICE SUPPLIES	0000	\$38,037	\$0	\$38,037
TOTAL SUPPLIES			\$38,037	\$0	\$38,037
54511000	FURN-OFFICE	0000	\$4,600	\$0	\$4,600
54521000	OFFICE EQUIPMENT	0000	\$5,000	\$0	\$5,000
54530000	NON-WAN DP EQUIPMENT	0000	\$4,000	\$0	\$4,000
54534000	PC/PRINTER EQUIPMENT	0000	\$157,437	\$0	\$157,437
54711000	NON-WAN COMPUTER SOFTWARE	0000	\$279,631	\$0	\$279,631
54713000	PC SOFTWARE	0000	\$40,213	\$0	\$40,213
54714000	SERVER SOFTWARE	0000	\$183,689	\$0	\$183,689
54715000	IT SECURITY SOFTWARE	0000	\$1,460	\$0	\$1,460
TOTAL PROPERTY, PLANT & EQUIPMENT			\$676,030	\$0	\$676,030
55900000	OTHER EXPENSES	0000	\$34,665	\$0	\$34,665
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$34,665	\$0	\$34,665
57204000	RES-LEGIS INCR COMPENSATN	0000	\$725,967	\$0	\$725,967
57209000	RES-LABOR MARKET ADJUST	0000	\$137,540	\$0	\$137,540
TOTAL RESERVES			\$863,507	\$0	\$863,507
REQUIREMENTS			\$21,156,494	\$0	\$21,156,494
RECEIPTS					
44320000	SALE OF SURPLUS PROPERTY	0000	\$50	\$0	\$50
TOTAL SALES SERVICES & RENTALS			\$50	\$0	\$50
47127000	PROCUREMENT CARD REBATES	0000	\$355	\$0	\$355
TOTAL MISCELLANEOUS			\$355	\$0	\$355
58300080	REIMB FROM COMP. UNITS	0000	\$3,064,585	\$0	\$3,064,585

**Office of State Budget And Management
Certified Budget - Revised (BD307)
Detail by Fund
Biennium 2023-25**

100703-OSA 1210 FIELD AUDIT DIVISION BC 13300

Account Code	Account Title	Fund Source	2024-25 Original	2024-25 Change	2024-25 Revised
RECEIPTS					
58300081	REIMB FROM PRIMARY GOV	0000	\$3,834,173	\$0	\$3,834,173
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$6,898,758	\$0	\$6,898,758
RECEIPTS			\$6,899,163	\$0	\$6,899,163
NET APPROPRIATION			\$14,257,331	\$0	\$14,257,331
Position Counts					
REQUIREMENTS					
51210000	SPA-REG SALARIES	0000	49.000	0.000	49.000
51210000	SPA-REG SALARIES	1000	87.000	0.000	87.000
51210000	SPA-REG SALARIES	2000	(4.000)	0.000	(4.000)
TOTAL PERSONAL SERVICES			132.000	0.000	132.000
TOTAL POSITIONS			132.000	0.000	132.000