

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



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
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Detail by Fund
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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 SOFTWARE	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
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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