

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

The General Assembly of 2025 appropriated for Current Operations under S.L. 2025-26, S.L. 2025-89, S.L. 2025-91, S.L. 2025-92, and S.L. 2025-93 for the fiscal years 2025-27, July 1, 2025 to June 30, 2027, for the use of

CAMPUS/AGENCY NAME: State Auditor - General Fund Code: 13300

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.

	2025-2026	2026-2027
TOTAL REQUIREMENTS	\$32,716,888	\$32,716,888
LESS ESTIMATED RECEIPTS	\$7,365,869	\$7,365,869
NET APPROPRIATION	\$25,351,019	\$25,351,019

Kristen Walker

Approved - October 27, 2025

**Office of State Budget And Management
Certified Budget
Summary By Purpose
Biennium 2025-27**

13300-State Auditor - General Fund

Budget Fund	Fund Title	2025-2026	2026-2027
REQUIREMENTS			
100701	OSA 1110 ADMINISTRATION BC 13300	\$10,414,100	\$10,414,100
100703	OSA 1210 FIELD AUDIT DIVISION BC 13300	\$22,302,788	\$22,302,788
TOTAL REQUIREMENTS		\$32,716,888	\$32,716,888
RECEIPTS			
100701	OSA 1110 ADMINISTRATION BC 13300	\$1,198,360	\$1,198,360
100703	OSA 1210 FIELD AUDIT DIVISION BC 13300	\$6,167,509	\$6,167,509
TOTAL RECEIPTS		\$7,365,869	\$7,365,869
NET APPROPRIATION		\$25,351,019	\$25,351,019

Position Counts

REQUIREMENTS			
100701	OSA 1110 ADMINISTRATION BC 13300	66.000	66.000
100703	OSA 1210 FIELD AUDIT DIVISION BC 13300	138.000	138.000
TOTAL POSITIONS		204.000	204.000

Office of State Budget And Management
Certified Budget
Summary By Account
Biennium 2025-27

13300-State Auditor - General Fund

Account Code	Account Title	Fund Source	2025-2026	2026-2027
REQUIREMENTS				
51110999	EPA SALARIES AND WAGES	1000	\$168,385	\$168,385
51209999	SPA & LEO SALARIES AND WAGES	1000	\$15,802,459	\$15,802,459
51209999	SPA & LEO SALARIES AND WAGES	2000	\$4,316,883	\$4,316,883
51309999	TEMPORARY SALARIES	1000	\$70,000	\$70,000
51409999	SUPPLEMENTS TO REGULAR WAGES	1000	\$342,985	\$342,985
51409999	SUPPLEMENTS TO REGULAR WAGES	2000	\$46,999	\$46,999
51509999	EMPLOYEE BENEFIT COSTS	1000	\$6,420,659	\$6,420,659
51509999	EMPLOYEE BENEFIT COSTS	2000	\$1,752,051	\$1,752,051
51609999	OTHER PERSONAL SERVICES	0000	\$3,000	\$3,000
51609999	OTHER PERSONAL SERVICES	1000	\$4,902	\$4,902
TOTAL PERSONAL SERVICES			\$28,928,323	\$28,928,323
52109999	PURCHASED CONTRACTUAL SERVICES	0000	\$1,906,139	\$1,906,139
52209999	UTILITY/ENERGY SERVICES	0000	\$8,053	\$8,053
52309999	REPAIR SERVICES	0000	\$2,326	\$2,326
52409999	MAINTENANCE AGREEMENTS	0000	\$196,610	\$196,610
52509999	RENTALS/LEASES	0000	\$79,960	\$79,960
52709999	TRAVEL & OTHER EMPLOYEE EXPENSE	0000	\$292,038	\$292,038
52809999	COMMUNICATION AND IT SERVICES	0000	\$294,583	\$294,583
52909999	OTHER SERVICES	0000	\$137,440	\$137,440
TOTAL PURCHASED SERVICES			\$2,917,149	\$2,917,149
53109999	GENERAL ADMINISTRATIVE SUPPLIES	0000	\$38,037	\$38,037
TOTAL SUPPLIES			\$38,037	\$38,037
54509999	EQUIPMENT	0000	\$171,037	\$171,037
54709999	INTANGIBLE ASSETS	0000	\$504,993	\$504,993
TOTAL PROPERTY, PLANT & EQUIPMENT			\$676,030	\$676,030
55909999	OTHER EXPENSES	0000	\$34,785	\$34,785
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$34,785	\$34,785
57109999	AGENCY RESERVES	0000	\$122,564	\$122,564
TOTAL RESERVES			\$122,564	\$122,564
TOTAL REQUIREMENTS			\$32,716,888	\$32,716,888
RECEIPTS				
44309999	SALE OF GOODS OR PUBLICATIONS	0000	\$50	\$50
TOTAL SALES SERVICES & RENTALS			\$50	\$50
47199999	MISCELLANEOUS	0000	\$355	\$355
TOTAL MISCELLANEOUS			\$355	\$355
58309999	AGENCY REIMBURSEMENTS/PRIOR YR REC/EXP	0000	\$7,365,464	\$7,365,464
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$7,365,464	\$7,365,464

**Office of State Budget And Management
Certified Budget
Summary By Account
Biennium 2025-27**

13300-State Auditor - General Fund

Account Code	Account Title	Fund Source	2025-2026	2026-2027
RECEIPTS				
TOTAL RECEIPTS			\$7,365,869	\$7,365,869
NET APPROPRIATION			\$25,351,019	\$25,351,019
Position Counts				
REQUIREMENTS				
51110999	EPA SALARIES AND WAGES	1000	1.000	1.000
51209999	SPA & LEO SALARIES AND WAGES	1000	157.710	157.710
51209999	SPA & LEO SALARIES AND WAGES	2000	45.290	45.290
TOTAL PERSONAL SERVICES			204.000	204.000
TOTAL POSITIONS			204.000	204.000

**Office of State Budget And Management
Certified Budget
Detail by Fund
Biennium 2025-27**

13300-State Auditor - General Fund

100701-OSA 1110 ADMINISTRATION BC 13300

Account Code	Account Title	Fund Source	2025-2026	2026-2027
REQUIREMENTS				
51110999	EPA SALARIES AND WAGES	1000	\$168,385	\$168,385
51209999	SPA & LEO SALARIES AND WAGES	1000	\$6,081,728	\$6,081,728
51209999	SPA & LEO SALARIES AND WAGES	2000	\$854,869	\$854,869
51409999	SUPPLEMENTS TO REGULAR WAGES	1000	\$108,703	\$108,703
51509999	EMPLOYEE BENEFIT COSTS	1000	\$2,465,879	\$2,465,879
51509999	EMPLOYEE BENEFIT COSTS	2000	\$343,491	\$343,491
51609999	OTHER PERSONAL SERVICES	1000	\$947	\$947
TOTAL PERSONAL SERVICES			\$10,024,002	\$10,024,002
52109999	PURCHASED CONTRACTUAL SERVICES	0000	\$241,067	\$241,067
52709999	TRAVEL & OTHER EMPLOYEE EXPENSE	0000	\$24,792	\$24,792
52909999	OTHER SERVICES	0000	\$3,480	\$3,480
TOTAL PURCHASED SERVICES			\$269,339	\$269,339
55909999	OTHER EXPENSES	0000	\$120	\$120
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$120	\$120
57109999	AGENCY RESERVES	0000	\$120,639	\$120,639
TOTAL RESERVES			\$120,639	\$120,639
TOTAL REQUIREMENTS			\$10,414,100	\$10,414,100
RECEIPTS				
58309999	AGENCY REIMBURSEMENTS/PRIOR YR REC/EXP	0000	\$1,198,360	\$1,198,360
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$1,198,360	\$1,198,360
TOTAL RECEIPTS			\$1,198,360	\$1,198,360
NET APPROPRIATION			\$9,215,740	\$9,215,740

Position Counts

REQUIREMENTS				
51110999	EPA SALARIES AND WAGES	1000	1.000	1.000
51209999	SPA & LEO SALARIES AND WAGES	1000	55.900	55.900
51209999	SPA & LEO SALARIES AND WAGES	2000	9.100	9.100
TOTAL PERSONAL SERVICES			66.000	66.000
TOTAL POSITIONS			66.000	66.000

**Office of State Budget And Management
Certified Budget
Detail by Fund
Biennium 2025-27**

13300-State Auditor - General Fund

100703-OSA 1210 FIELD AUDIT DIVISION BC 13300

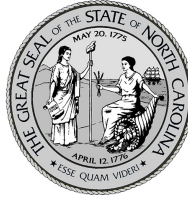
Account Code	Account Title	Fund Source	2025-2026	2026-2027
REQUIREMENTS				
51209999	SPA & LEO SALARIES AND WAGES	1000	\$9,720,731	\$9,720,731
51209999	SPA & LEO SALARIES AND WAGES	2000	\$3,462,014	\$3,462,014
51309999	TEMPORARY SALARIES	1000	\$70,000	\$70,000
51409999	SUPPLEMENTS TO REGULAR WAGES	1000	\$234,282	\$234,282
51409999	SUPPLEMENTS TO REGULAR WAGES	2000	\$46,999	\$46,999
51509999	EMPLOYEE BENEFIT COSTS	1000	\$3,954,780	\$3,954,780
51509999	EMPLOYEE BENEFIT COSTS	2000	\$1,408,560	\$1,408,560
51609999	OTHER PERSONAL SERVICES	0000	\$3,000	\$3,000
51609999	OTHER PERSONAL SERVICES	1000	\$3,955	\$3,955
TOTAL PERSONAL SERVICES			\$18,904,321	\$18,904,321
52109999	PURCHASED CONTRACTUAL SERVICES	0000	\$1,665,072	\$1,665,072
52209999	UTILITY/ENERGY SERVICES	0000	\$8,053	\$8,053
52309999	REPAIR SERVICES	0000	\$2,326	\$2,326
52409999	MAINTENANCE AGREEMENTS	0000	\$196,610	\$196,610
52509999	RENTALS/LEASES	0000	\$79,960	\$79,960
52709999	TRAVEL & OTHER EMPLOYEE EXPENSE	0000	\$267,246	\$267,246
52809999	COMMUNICATION AND IT SERVICES	0000	\$294,583	\$294,583
52909999	OTHER SERVICES	0000	\$133,960	\$133,960
TOTAL PURCHASED SERVICES			\$2,647,810	\$2,647,810
53109999	GENERAL ADMINISTRATIVE SUPPLIES	0000	\$38,037	\$38,037
TOTAL SUPPLIES			\$38,037	\$38,037
54509999	EQUIPMENT	0000	\$171,037	\$171,037
54709999	INTANGIBLE ASSETS	0000	\$504,993	\$504,993
TOTAL PROPERTY, PLANT & EQUIPMENT			\$676,030	\$676,030
55909999	OTHER EXPENSES	0000	\$34,665	\$34,665
TOTAL OTHER EXPENSES AND ADJUSTMENTS			\$34,665	\$34,665
57109999	AGENCY RESERVES	0000	\$1,925	\$1,925
TOTAL RESERVES			\$1,925	\$1,925
TOTAL REQUIREMENTS			\$22,302,788	\$22,302,788
RECEIPTS				
44309999	SALE OF GOODS OR PUBLICATIONS	0000	\$50	\$50
TOTAL SALES SERVICES & RENTALS			\$50	\$50
47199999	MISCELLANEOUS	0000	\$355	\$355
TOTAL MISCELLANEOUS			\$355	\$355
58309999	AGENCY REIMBURSEMENTS/PRIOR YR REC/EXP	0000	\$6,167,104	\$6,167,104
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$6,167,104	\$6,167,104

**Office of State Budget And Management
Certified Budget
Detail by Fund
Biennium 2025-27**

13300-State Auditor - General Fund

100703-OSA 1210 FIELD AUDIT DIVISION BC 13300

Account Code	Account Title	Fund Source	2025-2026	2026-2027
RECEIPTS				
TOTAL RECEIPTS			\$6,167,509	\$6,167,509
NET APPROPRIATION			\$16,135,279	\$16,135,279
Position Counts				
REQUIREMENTS				
51209999	SPA & LEO SALARIES AND WAGES	1000	101.810	101.810
51209999	SPA & LEO SALARIES AND WAGES	2000	36.190	36.190
TOTAL PERSONAL SERVICES			138.000	138.000
TOTAL POSITIONS			138.000	138.000



STATE OF NORTH CAROLINA
OFFICE OF STATE BUDGET AND MANAGEMENT

The General Assembly of 2025 appropriated for Current Operations under S.L. 2025-26, S.L. 2025-89, S.L. 2025-91, S.L. 2025-92, and S.L. 2025-93 for the fiscal years 2025-27, July 1, 2025 to June 30, 2027, for the use of

CAMPUS/AGENCY NAME: State Auditor - Special Revenue Code: 23300

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.

	2025-2026	2026-2027
TOTAL REQUIREMENTS	\$2,000,000	\$0
LESS ESTIMATED RECEIPTS	\$2,000,000	\$0
CHANGE IN FUND BALANCE	\$0	\$0

**Office of State Budget And Management
Certified Budget
Summary By Purpose
Biennium 2025-27**

23300-State Auditor - Special Revenue

Budget Fund	Fund Title	2025-2026	2026-2027
REQUIREMENTS			
201604	OSA DISASTER REC DASHBOARD BC 23300	\$2,000,000	\$0
TOTAL REQUIREMENTS		\$2,000,000	\$0
RECEIPTS			
201604	OSA DISASTER REC DASHBOARD BC 23300	\$2,000,000	\$0
TOTAL RECEIPTS		\$2,000,000	\$0
CHANGE IN FUND BALANCE		\$0	\$0

**Office of State Budget And Management
Certified Budget
Summary By Account
Biennium 2025-27**

23300-State Auditor - Special Revenue

Account Code	Account Title	Fund Source	2025-2026	2026-2027
REQUIREMENTS				
52109999	PURCHASED CONTRACTUAL SERVICES	0000	\$2,000,000	\$0
TOTAL PURCHASED SERVICES			\$2,000,000	\$0
TOTAL REQUIREMENTS			\$2,000,000	\$0
RECEIPTS				
48199999	AGENCY OPERATING TRANSFER IN	0000	\$2,000,000	\$0
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$2,000,000	\$0
TOTAL RECEIPTS			\$2,000,000	\$0
CHANGE IN FUND BALANCE			\$0	\$0
No Data Available				

**Office of State Budget And Management
Certified Budget
Detail by Fund
Biennium 2025-27**

23300-State Auditor - Special Revenue

201604-OSA DISASTER REC DASHBOARD BC 23300

Account Code	Account Title	Fund Source	2025-2026	2026-2027
REQUIREMENTS				
52109999	PURCHASED CONTRACTUAL SERVICES	0000	\$2,000,000	\$0
TOTAL PURCHASED SERVICES			\$2,000,000	\$0
TOTAL REQUIREMENTS			\$2,000,000	\$0
RECEIPTS				
48199999	AGENCY OPERATING TRANSFER IN	0000	\$2,000,000	\$0
TOTAL INTRAGOVERNMENTAL TRANSACTIONS			\$2,000,000	\$0
TOTAL RECEIPTS			\$2,000,000	\$0
CHANGE IN FUND BALANCE			\$0	\$0