

**PROGRAM NARRATIVE**

117 Office of the State Auditor

**Date:** 12/07/2012**Time:** 14:09:04**Program:** Administrative Services**Reporting level:** 00-117-100-00-00-00-00000000**Program Performance Measures**

Administration accounts for activities of the State Auditor and the Office Manager.

**Program Statistical Data**

Administration serves two offices in Bismarck and one in Fargo.

**Explanation of Program Costs**

Costs incurred are primarily for salaries and related costs for the State Auditor and the Office Manager.

**Program Goals and Objectives**

Administration coordinates and monitors the activities of the Office of the State Auditor.

**REQUEST DETAIL BY PROGRAM**

117 Office of the State Auditor

Bill#: HB1004

Date: 12/07/2012

Biennium: 2013-2015

Time: 14:09:04

Program: Administrative Services		Reporting Level: 00-117-100-00-00-00-00000000			
Description	Expenditures 2009-2011 Biennium	Present Budget 2011-2013	Budget Request Change	Requested Budget 2013-2015 Biennium	Optional Request 2013-2015
<b>Salaries and Wages</b>					
Salaries - Permanent	255,654	272,752	4,040	276,792	0
Fringe Benefits	83,571	92,258	3,267	95,525	0
<b>Total</b>	<b>339,225</b>	<b>365,010</b>	<b>7,307</b>	<b>372,317</b>	<b>0</b>
<b>Salaries and Wages</b>					
General Fund	339,225	365,010	7,307	372,317	0
Federal Funds	0	0	0	0	0
Special Funds	0	0	0	0	0
<b>Total</b>	<b>339,225</b>	<b>365,010</b>	<b>7,307</b>	<b>372,317</b>	<b>0</b>
<b>Operating Expenses</b>					
Travel	3,284	2,645	1,855	4,500	0
Supplies - IT Software	30	400	0	400	0
Supply/Material-Professional	5,059	2,680	(780)	1,900	0
Office Supplies	18	500	0	500	0
Postage	0	100	0	100	0
IT Equip Under \$5,000	881	850	0	850	0
Insurance	172	400	0	400	0
IT - Communications	1,663	2,000	(250)	1,750	0
Professional Development	7,280	3,575	11,425	15,000	0
Operating Fees and Services	0	800	0	800	0
Fees - Professional Services	13,911	0	0	0	0
<b>Total</b>	<b>32,298</b>	<b>13,950</b>	<b>12,250</b>	<b>26,200</b>	<b>0</b>
<b>Operating Expenses</b>					
General Fund	32,298	13,950	12,250	26,200	0
Federal Funds	0	0	0	0	0
Special Funds	0	0	0	0	0
<b>Total</b>	<b>32,298</b>	<b>13,950</b>	<b>12,250</b>	<b>26,200</b>	<b>0</b>
<b>Total Expenditures</b>	<b>371,523</b>	<b>378,960</b>	<b>19,557</b>	<b>398,517</b>	<b>0</b>
<b>Funding Sources</b>					
<b>General Fund</b>					
<b>Total</b>	<b>371,523</b>	<b>378,960</b>	<b>19,557</b>	<b>398,517</b>	<b>0</b>

**REQUEST DETAIL BY PROGRAM**

117 Office of the State Auditor  
 Biennium: 2013-2015

Bill#: HB1004

Date: 12/07/2012

Time: 14:09:04

Program: Administrative Services		Reporting Level: 00-117-100-00-00-00-00000000			
Description	Expenditures 2009-2011 Biennium	Present Budget 2011-2013	Budget Request Change	Requested Budget 2013-2015 Biennium	Optional Request 2013-2015
<b>Federal Funds</b>					
002 Federal Fund Budget	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Special Funds</b>					
003 Special Fund Budget	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Funding Sources</b>	<b>371,523</b>	<b>378,960</b>	<b>19,557</b>	<b>398,517</b>	<b>0</b>
<b>FTE Employees</b>	<b>1.80</b>	<b>1.80</b>	<b>0.00</b>	<b>1.80</b>	<b>0.00</b>

**CHANGE PACKAGE DETAIL**

117 Office of the State Auditor  
 Biennium: 2013-2015

Bill#: HB1004

Date: 12/07/2012

Time: 14:09:04

**Program:** Administrative Services **Reporting Level:** 00-117-100-00-00-00-00000000

Description	Priority	FTE	General Fund	Federal Funds	Special Funds	Total Funds
<b>Base Budget Changes</b>						
<b>Ongoing Budget Changes</b>						
A-A 1 Base Budget Change		0.00	12,250	0	0	12,250
Base Payroll Change		0.00	7,307	0	0	7,307
<b>Total Ongoing Budget Changes</b>		<b>0.00</b>	<b>19,557</b>	<b>0</b>	<b>0</b>	<b>19,557</b>
<b>Total Base Budget Changes</b>		<b>0.00</b>	<b>19,557</b>	<b>0</b>	<b>0</b>	<b>19,557</b>

**PROGRAM NARRATIVE**

117 Office of the State Auditor

**Date:** 12/07/2012**Time:** 14:09:04**Program:** Division of Local Government Audits**Reporting level:** 00-117-210-00-00-00-00000000**Program Performance Measures**

This division conducts audits of counties, cities, school districts and other political subdivisions.

**Program Statistical Data**

The division performs approximately 43 audits annually, reviews approximately 300 audit reports of CPA firms annually, and reviews over 600 small government annual reports.

**Explanation of Program Costs**

Major costs of this program are salaries, office rental and travel for 9 employees.

**Program Goals and Objectives**

Audit local governments and review annual reports of local governments too small to have audits.

**REQUEST DETAIL BY PROGRAM**

117 Office of the State Auditor

Bill#: HB1004

Date: 12/07/2012

Time: 14:09:04

Biennium: 2013-2015

Program: Division of Local Government Audits		Reporting Level: 00-117-210-00-00-00-00000000			
Description	Expenditures 2009-2011 Biennium	Present Budget 2011-2013	Budget Request Change	Requested Budget 2013-2015 Biennium	Optional Request 2013-2015
<b>Salaries and Wages</b>					
Salaries - Permanent	630,437	841,735	137,465	979,200	0
Temporary Salaries	100,281	115,200	43,200	158,400	0
Fringe Benefits	252,904	357,899	37,693	395,592	0
<b>Total</b>	<b>983,622</b>	<b>1,314,834</b>	<b>218,358</b>	<b>1,533,192</b>	<b>0</b>
<b>Salaries and Wages</b>					
General Fund	0	0	0	0	0
Federal Funds	0	0	0	0	0
Special Funds	983,622	1,314,834	218,358	1,533,192	0
<b>Total</b>	<b>983,622</b>	<b>1,314,834</b>	<b>218,358</b>	<b>1,533,192</b>	<b>0</b>
<b>Operating Expenses</b>					
Travel	35,556	73,141	1,369	74,510	0
Supplies - IT Software	895	3,569	(937)	2,632	0
Supply/Material-Professional	180	0	0	0	0
Food and Clothing	39	0	0	0	0
Office Supplies	3,018	2,000	200	2,200	0
Postage	4,362	5,000	0	5,000	0
Printing	1,945	3,000	0	3,000	0
IT Equip Under \$5,000	9,621	6,215	2,010	8,225	0
Other Equip Under \$5,000	856	0	0	0	0
Office Equip & Furn Supplies	292	8,500	(500)	8,000	0
Insurance	629	2,000	0	2,000	0
Rentals/Leases - Bldg/Land	22,326	42,000	4,886	46,886	0
Repairs	143	2,000	0	2,000	0
IT - Data Processing	12,110	24,680	(10,936)	13,744	0
IT - Communications	6,918	8,000	(1,516)	6,484	0
Professional Development	800	4,000	0	4,000	0
Operating Fees and Services	4,412	8,000	0	8,000	0
Fees - Professional Services	749	2,000	0	2,000	0
<b>Total</b>	<b>104,851</b>	<b>194,105</b>	<b>(5,424)</b>	<b>188,681</b>	<b>0</b>
<b>Operating Expenses</b>					
General Fund	0	0	0	0	0
Federal Funds	0	0	0	0	0
Special Funds	104,851	194,105	(5,424)	188,681	0
<b>Total</b>	<b>104,851</b>	<b>194,105</b>	<b>(5,424)</b>	<b>188,681</b>	<b>0</b>

**REQUEST DETAIL BY PROGRAM**

117 Office of the State Auditor  
 Biennium: 2013-2015

Bill#: HB1004

Date: 12/07/2012

Time: 14:09:04

Program: Division of Local Government Audits		Reporting Level: 00-117-210-00-00-00-00000000			
Description	Expenditures 2009-2011 Biennium	Present Budget 2011-2013	Budget Request Change	Requested Budget 2013-2015 Biennium	Optional Request 2013-2015
<b>Total Expenditures</b>	<b>1,088,473</b>	<b>1,508,939</b>	<b>212,934</b>	<b>1,721,873</b>	<b>0</b>
<b>Funding Sources</b>					
<b>Special Funds</b>					
246 State Auditors Operating Fund 246	1,088,473	1,508,939	212,934	1,721,873	0
<b>Total</b>	<b>1,088,473</b>	<b>1,508,939</b>	<b>212,934</b>	<b>1,721,873</b>	<b>0</b>
<b>Total Funding Sources</b>	<b>1,088,473</b>	<b>1,508,939</b>	<b>212,934</b>	<b>1,721,873</b>	<b>0</b>
<b>FTE Employees</b>	<b>9.00</b>	<b>9.00</b>	<b>0.00</b>	<b>9.00</b>	<b>0.00</b>

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117 Office of the State Auditor  
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Program: Division of Local Government Audits			Reporting Level: 00-117-210-00-00-00-00-00000000			
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Description	Priority	FTE	General Fund	Federal Funds	Special Funds	Total Funds
<b>Base Budget Changes</b>						
<b>Ongoing Budget Changes</b>						
A-A 1 Base Budget Change		0.00	0	0	(5,424)	(5,424)
Base Payroll Change		0.00	0	0	218,358	218,358
<b>Total Ongoing Budget Changes</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>212,934</b>	<b>212,934</b>
<b>Total Base Budget Changes</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>212,934</b>	<b>212,934</b>

**PROGRAM NARRATIVE**

117 Office of the State Auditor

**Date:** 12/07/2012**Time:** 14:09:04**Program:** Division of State Audits**Reporting level:** 00-117-220-00-00-00-00000000**Program Performance Measures**

1. Complete the Statewide and University System audits and Single Audit on a timely basis.
2. Obtain a favorable Quality Control Review report.
3. Number of high priority information systems audits completed.
4. Reduce the rate of turnover of employees.

**Program Statistical Data**

This division conducts approximately 70 financial audits every two years, including the statewide single audit. Also, annual audits are conducted on the state's comprehensive annual financial report, and the ND University System's annual financial report.

**Explanation of Program Costs**

Major costs for this program are salaries, travel, ITD charges and building rental.

**Program Goals and Objectives**

1. Develop sound findings and recommendations to improve state government operations and accountability.
2. Maintain compliance with the highest industry standards.
3. Focus information systems audit resources as effectively as possible.
4. Maintain our qualified and experienced auditors.

**REQUEST DETAIL BY PROGRAM**

117 Office of the State Auditor

Bill#: HB1004

Date: 12/07/2012

Biennium: 2013-2015

Time: 14:09:04

Program: Division of State Audits		Reporting Level: 00-117-220-00-00-00-00000000			
Description	Expenditures 2009-2011 Biennium	Present Budget 2011-2013	Budget Request Change	Requested Budget 2013-2015 Biennium	Optional Request 2013-2015
<b>Salaries and Wages</b>					
Salaries - Permanent	4,300,279	4,522,246	142,922	4,665,168	518,400
Salaries - Other	0	0	0	0	569,272
Temporary Salaries	20,151	28,800	0	28,800	0
Fringe Benefits	1,328,862	1,610,130	53,498	1,663,628	227,802
Reduction In Salary Budget	0	0	(90,414)	(90,414)	22,176
<b>Total</b>	<b>5,649,292</b>	<b>6,161,176</b>	<b>106,006</b>	<b>6,267,182</b>	<b>1,337,650</b>
<b>Salaries and Wages</b>					
General Fund	5,649,292	6,161,176	106,006	6,267,182	1,337,650
Federal Funds	0	0	0	0	0
Special Funds	0	0	0	0	0
<b>Total</b>	<b>5,649,292</b>	<b>6,161,176</b>	<b>106,006</b>	<b>6,267,182</b>	<b>1,337,650</b>
<b>Operating Expenses</b>					
Travel	60,965	55,000	4,950	59,950	0
Supplies - IT Software	8,531	58,600	(47,588)	11,012	0
Supply/Material-Professional	1,553	3,500	(500)	3,000	0
Food and Clothing	38	0	0	0	0
Bldg, Ground, Maintenance	105	1,000	(1,000)	0	0
Miscellaneous Supplies	566	175	(175)	0	0
Office Supplies	10,329	10,000	0	10,000	0
Postage	2,393	3,500	0	3,500	0
Printing	5,041	6,000	2,000	8,000	0
IT Equip Under \$5,000	36,491	25,062	(4,782)	20,280	24,450
Other Equip Under \$5,000	1,642	2,000	0	2,000	0
Office Equip & Furn Supplies	11,228	3,000	0	3,000	5,000
Insurance	3,432	6,000	0	6,000	0
Rentals/Leases-Equip & Other	0	150	(150)	0	0
Rentals/Leases - Bldg/Land	35,926	58,500	8,076	66,576	0
Repairs	15,206	10,000	0	10,000	0
IT - Data Processing	93,548	112,685	38,181	150,866	780
IT - Communications	33,754	37,000	(2,832)	34,168	270
IT Contractual Svcs and Rprs	16,315	0	0	0	0
Professional Development	47,991	45,000	15,000	60,000	0
Operating Fees and Services	8,356	15,000	(8,000)	7,000	0
Fees - Professional Services	6,625	1,500	2,000	3,500	0
<b>Total</b>	<b>400,035</b>	<b>453,672</b>	<b>5,180</b>	<b>458,852</b>	<b>30,500</b>

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117 Office of the State Auditor

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Biennium: 2013-2015

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Program: Division of State Audits		Reporting Level: 00-117-220-00-00-00-00000000			
Description	Expenditures 2009-2011 Biennium	Present Budget 2011-2013	Budget Request Change	Requested Budget 2013-2015 Biennium	Optional Request 2013-2015
<b>Operating Expenses</b>					
General Fund	400,035	453,672	5,180	458,852	30,500
Federal Funds	0	0	0	0	0
Special Funds	0	0	0	0	0
<b>Total</b>	<b>400,035</b>	<b>453,672</b>	<b>5,180</b>	<b>458,852</b>	<b>30,500</b>
<b>Capital Assets</b>					
Extraordinary Repairs	0	0	0	0	40,000
IT Equip/Sftware Over \$5000	124,000	0	0	0	0
<b>Total</b>	<b>124,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>
<b>Capital Assets</b>					
General Fund	124,000	0	0	0	40,000
Federal Funds	0	0	0	0	0
Special Funds	0	0	0	0	0
<b>Total</b>	<b>124,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>
<b>Information Tech Consultants</b>					
Fees - Professional Services	134,555	150,000	0	150,000	(150,000)
<b>Total</b>	<b>134,555</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>	<b>(150,000)</b>
<b>Information Tech Consultants</b>					
General Fund	134,555	150,000	0	150,000	(150,000)
Federal Funds	0	0	0	0	0
Special Funds	0	0	0	0	0
<b>Total</b>	<b>134,555</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>	<b>(150,000)</b>
<b>Total Expenditures</b>	<b>6,307,882</b>	<b>6,764,848</b>	<b>111,186</b>	<b>6,876,034</b>	<b>1,258,150</b>
<b>Funding Sources</b>					
<b>General Fund</b>					
<b>Total</b>	<b>6,307,882</b>	<b>6,764,848</b>	<b>111,186</b>	<b>6,876,034</b>	<b>1,258,150</b>
<b>Total Funding Sources</b>	<b>6,307,882</b>	<b>6,764,848</b>	<b>111,186</b>	<b>6,876,034</b>	<b>1,258,150</b>
<b>FTE Employees</b>	<b>36.00</b>	<b>36.00</b>	<b>0.00</b>	<b>36.00</b>	<b>6.00</b>

**CHANGE PACKAGE DETAIL**

117 Office of the State Auditor

Biennium: 2013-2015

Bill#: HB1004

Date: 12/07/2012

Time: 14:09:04

Program: Division of State Audits			Reporting Level: 00-117-220-00-00-00-00000000			
Description	Priority	FTE	General Fund	Federal Funds	Special Funds	Total Funds
<b>Base Budget Changes</b>						
<b>Ongoing Budget Changes</b>						
A-A 1 Base Budget Change		0.00	(85,234)	0	0	(85,234)
Base Payroll Change		0.00	196,420	0	0	196,420
<b>Total Ongoing Budget Changes</b>		<b>0.00</b>	<b>111,186</b>	<b>0</b>	<b>0</b>	<b>111,186</b>
<b>Total Base Budget Changes</b>		<b>0.00</b>	<b>111,186</b>	<b>0</b>	<b>0</b>	<b>111,186</b>
<b>Optional Budget Changes</b>						
<b>One Time Optional Changes</b>						
A-D 8 Renovating the Vault	7	0.00	45,000	0	0	45,000
<b>Total One Time Optional Changes</b>		<b>0.00</b>	<b>45,000</b>	<b>0</b>	<b>0</b>	<b>45,000</b>
<b>Ongoing Optional Changes</b>						
A-C 3 Restore Funding	2	0.00	90,413	0	0	90,413
A-C 200 Raises for Existing Staff	3	0.00	569,272	0	0	569,272
A-C 5 Add 2 Performance Auditors	4	2.00	257,234	0	0	257,234
A-C 6 Add 2 Financial Auditors	5	2.00	257,234	0	0	257,234
A-C 7 Add 2 Information Systems Auditors	6	2.00	257,234	0	0	257,234
<b>Total Ongoing Optional Changes</b>		<b>6.00</b>	<b>1,431,387</b>	<b>0</b>	<b>0</b>	<b>1,431,387</b>
<b>Total Optional Budget Changes</b>		<b>6.00</b>	<b>1,476,387</b>	<b>0</b>	<b>0</b>	<b>1,476,387</b>
<b>Optional Savings Changes</b>						
A-G 2 3% Optional Savings Package	1	0.00	(218,237)	0	0	(218,237)
<b>Total Optional Savings Changes</b>		<b>0.00</b>	<b>(218,237)</b>	<b>0</b>	<b>0</b>	<b>(218,237)</b>

**PROGRAM NARRATIVE**

117 Office of the State Auditor

**Date:** 12/07/2012**Time:** 14:09:04**Program:** Mineral Royalty Auditing**Reporting level:** 00-117-230-00-00-00-00000000**Program Performance Measures**

This division conducts audits of federal royalty payments from oil, gas, and coal leases located within the State of North Dakota.

**Program Statistical Data**

Audits are performed in accordance with an annual work plan approved by the Federal Office of Natural Resources.

**Explanation of Program Costs**

Costs of this program consist of salary, travel and rent for 4 auditors.

**Program Goals and Objectives**

This program audits companies who have mineral leases on federal land located within the State of North Dakota. The program ensures that appropriate royalties are paid on oil, gas, and coal produced on federal leases.

**REQUEST DETAIL BY PROGRAM**

117 Office of the State Auditor

Bill#: HB1004

Date: 12/07/2012

Biennium: 2013-2015

Time: 14:09:04

Program: Mineral Royalty Auditing		Reporting Level: 00-117-230-00-00-00-00000000			
Description	Expenditures 2009-2011 Biennium	Present Budget 2011-2013	Budget Request Change	Requested Budget 2013-2015 Biennium	Optional Request 2013-2015
<b>Salaries and Wages</b>					
Salaries - Permanent	547,150	592,632	40,968	633,600	120,000
Fringe Benefits	173,212	193,106	13,223	206,329	44,321
<b>Total</b>	<b>720,362</b>	<b>785,738</b>	<b>54,191</b>	<b>839,929</b>	<b>164,321</b>
<b>Salaries and Wages</b>					
General Fund	0	0	0	0	0
Federal Funds	720,362	785,738	54,191	839,929	164,321
Special Funds	0	0	0	0	0
<b>Total</b>	<b>720,362</b>	<b>785,738</b>	<b>54,191</b>	<b>839,929</b>	<b>164,321</b>
<b>Operating Expenses</b>					
Travel	17,497	38,674	1,326	40,000	0
Supplies - IT Software	0	2,000	0	2,000	0
Supply/Material-Professional	1,060	7,000	0	7,000	0
Office Supplies	4,308	7,200	0	7,200	0
Postage	727	2,400	0	2,400	0
IT Equip Under \$5,000	0	6,000	(1,000)	5,000	0
Other Equip Under \$5,000	167	11,341	(6,341)	5,000	0
Office Equip & Furn Supplies	3,583	1,000	0	1,000	0
Insurance	386	250	250	500	0
Rentals/Leases - Bldg/Land	24,031	26,500	0	26,500	0
Repairs	1,234	2,000	0	2,000	0
IT - Data Processing	7,428	14,000	0	14,000	0
IT - Communications	2,280	2,280	0	2,280	0
Professional Development	2,492	4,800	2,700	7,500	0
Operating Fees and Services	578	7,400	(2,400)	5,000	0
<b>Total</b>	<b>65,771</b>	<b>132,845</b>	<b>(5,465)</b>	<b>127,380</b>	<b>0</b>
<b>Operating Expenses</b>					
General Fund	0	0	0	0	0
Federal Funds	65,771	132,845	(5,465)	127,380	0
Special Funds	0	0	0	0	0
<b>Total</b>	<b>65,771</b>	<b>132,845</b>	<b>(5,465)</b>	<b>127,380</b>	<b>0</b>
<b>Total Expenditures</b>	<b>786,133</b>	<b>918,583</b>	<b>48,726</b>	<b>967,309</b>	<b>164,321</b>

**Funding Sources**

**REQUEST DETAIL BY PROGRAM**

117 Office of the State Auditor  
 Biennium: 2013-2015

Bill#: HB1004

Date: 12/07/2012

Time: 14:09:04

**Program:** Mineral Royalty Auditing **Reporting Level:** 00-117-230-00-00-00-00000000

Description	Expenditures 2009-2011 Biennium	Present Budget 2011-2013	Budget Request Change	Requested Budget 2013-2015 Biennium	Optional Request 2013-2015
<b>Federal Funds</b>					
G022 Royalty Audit Program	786,133	918,583	48,726	967,309	164,321
<b>Total</b>	<b>786,133</b>	<b>918,583</b>	<b>48,726</b>	<b>967,309</b>	<b>164,321</b>
<b>Total Funding Sources</b>	<b>786,133</b>	<b>918,583</b>	<b>48,726</b>	<b>967,309</b>	<b>164,321</b>
<b>FTE Employees</b>	<b>5.00</b>	<b>4.00</b>	<b>0.00</b>	<b>4.00</b>	<b>1.00</b>

**CHANGE PACKAGE DETAIL**

117 Office of the State Auditor  
 Biennium: 2013-2015

Bill#: HB1004

Date: 12/07/2012

Time: 14:09:04

**Program:** Mineral Royalty Auditing **Reporting Level:** 00-117-230-00-00-00-00000000

Description	Priority	FTE	General Fund	Federal Funds	Special Funds	Total Funds
<b>Base Budget Changes</b>						
<b>Ongoing Budget Changes</b>						
A-A 1 Base Budget Change		0.00	0	(5,465)	0	(5,465)
Base Payroll Change		0.00	0	54,191	0	54,191
<b>Total Ongoing Budget Changes</b>		<b>0.00</b>	<b>0</b>	<b>48,726</b>	<b>0</b>	<b>48,726</b>
<b>Total Base Budget Changes</b>		<b>0.00</b>	<b>0</b>	<b>48,726</b>	<b>0</b>	<b>48,726</b>

Optional Budget Changes

**Ongoing Optional Changes**

A-C 9 Add 1 Minerals Royalty Auditor	8	1.00	0	164,321	0	164,321
<b>Total Ongoing Optional Changes</b>		<b>1.00</b>	<b>0</b>	<b>164,321</b>	<b>0</b>	<b>164,321</b>
<b>Total Optional Budget Changes</b>		<b>1.00</b>	<b>0</b>	<b>164,321</b>	<b>0</b>	<b>164,321</b>