

## Auditors of Public Accounts

## APA11000

## Position Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Legislative FY 15	Difference Leg-Gov FY 15
Permanent Full-Time - GF	117	117	117	117	117	0

## Budget Summary

Account	Actual FY 13	Governor Estimated FY 14	Original Appropriation FY 15	Governor Revised FY 15	Legislative FY 15	Difference Leg-Gov FY 15
Personal Services	10,224,531	11,287,145	11,860,523	11,860,523	11,825,310	(35,213)
Other Expenses	352,966	426,778	439,153	439,153	427,450	(11,703)
Equipment	0	10,000	10,000	10,000	10,000	0
Nonfunctional - Change to Accruals	0	68,686	69,637	71,495	69,610	(1,885)
<b>Agency Total - General Fund</b>	<b>10,577,497</b>	<b>11,792,609</b>	<b>12,379,313</b>	<b>12,381,171</b>	<b>12,332,370</b>	<b>(48,801)</b>

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

*Current Services*

## Adjust Funding for Revised Estimated GAAP Requirements

Nonfunctional - Change to Accruals	0	1,858	0	1,858	0	0
<b>Total - General Fund</b>	<b>0</b>	<b>1,858</b>	<b>0</b>	<b>1,858</b>	<b>0</b>	<b>0</b>

**Background**

Each agency's budget includes a line item account called "Nonfunctional - Change to Accruals." This line item represents the estimate of the difference between an agency's cash-basis budget amount and the accrual-basis amounts that will be reflected under Generally Accepted Accounting Principles (GAAP). These funds will not be available for spending; in the aggregate they will prevent the state's GAAP deficit from growing.

**Governor**

Provide funding of \$1,858 to reflect updated estimates of accruals to comply with GAAP. Across all appropriated funds, there is a net GAAP reduction of \$33.8 million.

**Legislative**

Same as Governor

*Policy Revisions*

## Distribute Lapses

Personal Services	0	0	0	(35,213)	0	(35,213)
Other Expenses	0	0	0	(11,703)	0	(11,703)
<b>Total - General Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(46,916)</b>	<b>0</b>	<b>(46,916)</b>

**Background**

The Governor's Revised FY 15 budget included a bottom line General Lapse of \$14,243,700, a General Other Expenses Lapse of \$4,000,000, and a Statewide Hiring Reduction Lapse of \$6,796,754. These lapse amounts would have been determined and distributed to agencies by OPM at the beginning of FY 15.

**Legislative**

Reduce funding by \$11,703 to reflect distribution of the General Other Expense Lapse, and \$35,213 for the Statewide Hiring Reduction.

Account	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$

**Adjust Funding for GAAP**

Nonfunctional - Change to Accruals	0	0	0	(1,885)	0	(1,885)
<b>Total - General Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,885)</b>	<b>0</b>	<b>(1,885)</b>

**Legislative**

Reduce funding by \$1,885 in FY 15 to reflect changes to GAAP accruals as a result of policy changes.

**Totals**

Budget Components	Governor Revised FY 15		Legislative FY 15		Difference from Governor	
	Pos.	\$	Pos.	\$	Pos.	\$
<b>Original Appropriation - GF</b>	<b>117</b>	<b>12,379,313</b>	<b>117</b>	<b>12,379,313</b>	<b>0</b>	<b>0</b>
Current Services	0	1,858	0	1,858	0	0
Policy Revisions	0	0	0	(48,801)	0	(48,801)
<b>Total Recommended - GF</b>	<b>117</b>	<b>12,381,171</b>	<b>117</b>	<b>12,332,370</b>	<b>0</b>	<b>(48,801)</b>

**Other Significant Legislation****PA 14-47, An Act Making Adjustments to State Expenditures and Revenues for the Fiscal Year Ending June 30, 2015**

Sections 30 and 31 contain provisions that allow the Secretary of the Office of Policy and Management (OPM) to allocate specific lapses to state agencies in the three branches of government (these are typically called holdbacks). The agency's FY 15 appropriation levels will be reduced by the amounts shown in the table to achieve the lapses included in PA 14-47. This includes a General Lapse of \$28,486 and a Statewide Hiring Reduction Lapse of \$28,487. See the FY 15 Holdbacks schedule in Section VI of this document for a further description of these statewide savings targets.

Account	Appropriation \$	Reduction Amount \$	Net Remaining \$	% Reduction
Personal Services	11,825,310	(28,487)	11,796,823	0.24%
Other Expenses	427,450	(28,486)	398,964	6.66%