Executive	As Passed by the House
OBMCD31 State Appropriation Limitation	
R.C. *107.033*	R.C. *107.033*
Revises the manner in which the state appropriation limitation (SAL) is determined by specifying that the SAL for a fiscal year must be increased by the amount of a nongeneral revenue fund appropriation made in the immediately preceding fiscal year if the nongeneral revenue fund appropriation meets all of the following conditions: (1) was made on or after July 1, 2013; (2) is included in the aggregate general revenue fund appropriations proposed for that fiscal year; and (3) is being made for the first time from the general revenue fund.	Same as the Executive.
Fiscal effect: Provide some flexibility in future SAL calculations.	**Fiscal effect: Same as the Executive.**
OBMCD2 Office of Internal Auditing Changes	
R.C. *124.341, 126.45 - 126.48, 3770.06, 5703.21*	R.C. *124.341, 126.45 - 126.48, 3770.06, 5703.21*
(1) Changes the name of the Office of Internal Auditing (OIA) to the Office of Internal Audit.	(1) Same as the Executive.
(2) Adds the Rehabilitation Services Commission (renamed in the bill to the Opportunities for Ohioans with Disabilities Agency), the Public Utilities Commission of Ohio, the Adjutant General, and the State Lottery Commission to the list of state agencies OIA is required to audit annually.	(2) Same as the Executive, but retains the Rehabilitation Services Commission as the name of the agency.

Executive	As Passed by the House
(3) Permits OIA, on request, to conduct an internal audit of other bodies, offices, or agencies of state government and requires that any body, office, or agency requesting an internal audit be charged an amount sufficient to cover the costs of the audit.	(3) Same as the Executive.
(4) Requires OIA to periodically audit systems and controls of state agencies pertaining to information technology rather than electronic data processing.	(4) Same as the Executive.
(5) Provides that state agency audits are to be directed, rather than conducted, by staff of OIA.	(5) Same as the Executive.
(6) States that (a) an internal audit report that meets the definition of a security record under the Public Records Law and (b) any information derived from state tax returns or return information are not public records.	(6) Same as the Executive.
(7) Requires at least one member of the State Audit Committee to be familiar with information technology systems and services.	(7) Same as the Executive.
(8) Clarifies that for existing requirements related to subject matter expertise for Committee members, at least one member, rather than one member only, must possess expertise in the relevant subject matter areas.	(8) Same as the Executive.
(9) Requires the Committee to evaluate whether internal audits directed by OIA conform to the Institute of Internal Auditors' International Professional Practices Framework for Internal Auditing, rather than ensure that the audits conform to the Institute's Standards for the Professional Practice of Internal Auditing.	(9) Same as the Executive.
(10) Requires the State Lottery Commission to establish an annual internal audit plan, instead of an internal audit program, and submit the plan to OIA rather than the Auditor of State.	(10) Same as the Executive.

Executive	As Passed by the House
(11) Requires the State Lottery Commission to submit the annual report at the end of each fiscal year to OIA, instead of the Auditor, specifying the audit work completed for that fiscal year and compliance with the internal audit plan.	(11) Same as the Executive.
Fiscal effect: The budget allocates $3.6 million in FY 2014 and $3.7 million in FY 2015 for OIA operations from the Accounting and Budgeting Fund (Fund 1050), a slight increase from the $3.5 million estimated for FY 2013. These amounts permit OIA to hire an additional staff auditor via the elimination of a vacant administrative assistant position. Funding for OIA activities is supported through direct charges for staff time to the agencies involved in OIA audits and a portion of the accounting and budgeting payroll check-off charged to the agencies under OIA jurisdiction.	**Fiscal effect: Same as the Executive.**

OBMCD4 Authority to Process Electronic Funds Transfers

R.C. *126.07, 126.35*	R.C. *126.07, 126.35*
Permits the Director of OBM to process electronic funds transfers, in addition to drawing warrants as permitted under continuing law, for certain payments from the state treasury.	Same as the Executive.
Clarifies that the Director's review and audit of a voucher may be conducted prior to the processing of an electronic funds transfer in addition to prior to drawing a warrant.	Same as the Executive.
Eliminates a provision that requires the Director of DAS to reimburse OBM for additional costs incurred making payments via direct deposit rather than drawing paper warrants and eliminates the authority of the Director to add the reimbursed amount to the processing charge paid by state agencies.	Same as the Executive.

Executive	As Passed by the House
Fiscal effect: None. The state already may make payments via electronic funds transfer (EFT), as the current law definition of "warrant" includes payments by direct deposit/EFT.	**Fiscal effect: Same as the Executive.**

OBMCD32 Distribution of Pension System Financial Reports

R.C. *145.22, 742.14, 3307.51, 3309.21, and 5505.12*	R.C. *145.22, 742.14, 3307.51, 3309.21, and 5505.12*
Requires that copies of the annual financial reports and actuarial valuations of the five public retirement systems be submitted to the Director of Budget and Management, adding this requirement to the one in current law to provide copies to the Ohio Retirement Study Council and the General Assembly. Specifies that the reports and valuations are to be submitted immediately upon their availability.	Same as the Executive.
Fiscal effect: None.	**Fiscal effect: Same as the Executive.**

OBMCD3 Retention of Investment Interest in Funds

R.C. *151.11, 154.20, 154.22, 166.03, 1555.15*	R.C. *151.11, 154.20, 154.22, 166.03, 1555.15*
Provides that the investment earnings on the cash balance in each of the following funds are to be credited to the respective fund: (1) Job Ready Site Development Bond Service Fund (Fund 7090); (2) Mental Health Facilities Improvement Fund (Fund 7033); (3) Parks and Recreation Improvement Fund (Fund 7035); (4) Facilities Establishment Fund (Fund 7037); and (5) Coal Research and Development Fund (Fund 7046).	Same as the Executive.
Fiscal effect: None. These funds currently retain their investment earnings.	**Fiscal effect: Same as the Executive.**

Executive	As Passed by the House
OBMCD5 Commission Closures	
Section: *227.10*	**Section:** *227.10*
Permits GRF appropriation item 042409, Commission Closures, to be used to pay (a) obligations associated with the closure of any state agency and (b) any final payroll expenses occurring after the closure of any state agency in the event that appropriations or cash in the closing agency are insufficient to do so.	Same as the Executive.
Permits the Director of OBM to request Controlling Board approval for funds to be transferred to appropriation item 042409, Commission Closures, from Controlling Board GSF Fund 5KM0 appropriation item 911614, CB Emergency Purposes, for anticipated expenses associated with agency closures.	Same as the Executive.
OBMCD6 Audit Costs and Dues	
Section: *227.10*	**Section:** *227.10*
Requires all costs associated with single audit schedules or financial statements prepared in conformance with generally accepted accounting principles for the state to be paid from GSF Fund 1050 appropriation item 042603, Financial Management.	Same as the Executive.
Requires costs associated with the audit of the Auditor of State and national association dues to be paid from GRF appropriation item 042321, Budget Development and Implementation.	Same as the Executive.

Executive	As Passed by the House
OBMCD7 Shared Services Center	
Section: *227.10*	**Section:** *227.10*
Requires GRF appropriation item 042425, Shared Services Development, and GSF Fund 1050 appropriation item 042620, Shared Services Operating, to be used by the Director of OBM to support a Shared Services Center within OBM for the purpose of consolidating statewide business functions and common transactional processes.	Same as the Executive.
Requires the Director of OBM to include the recovery of costs to operate the Shared Services Center in the accounting and budgeting payroll rate and through direct charges using intrastate transfer vouchers to agencies for services rendered. Requires the Director of OBM to determine the cost recovery methodology and cost recovery revenues to be deposited into Fund 1050.	Same as the Executive.
OBMCD8 Internal Audit	
Section: *227.10*	**Section:** *227.10*
Requires the Director of OBM to include the recovery of costs to operate the Internal Audit Program in the accounting and budgeting services payroll rate and through a direct charge using intrastate transfer vouchers to agencies reviewed by the program. Requires the Director of OBM, with advice from the Internal Audit Advisory Council, to determine the cost recovery methodology. Requires such cost recovery revenues to be deposited into the Accounting and Budgeting Fund (Fund 1050).	Same as the Executive.

Executive	As Passed by the House
OBMCD9 **Forgery Recovery**	
Section: *227.10*	Section: *227.10*
Requires AGY Fund 5EH0 appropriation item 042604, Forgery Recovery, to be used to reissue warrants that have been certified as forgeries by the rightful recipient as determined by the Bureau of Criminal Identification and Investigation and the Treasurer of State. Requires the Director of OBM to reissue a state warrant upon receipt of funds to cover the reissuance of the warrant. Appropriates any additional amounts needed to reissue warrants backed by receipt of funds.	Same as the Executive.
OBMCD10 **Abolishment of Funds 5N40 and 5Z80**	
Section: *227.10*	Section: *227.10*
Requires the Director of OBM to transfer the cash balances of the OAKS Project Implementation Fund (Fund 5N40) and the Office of Health Transformation Administration Fund (Fund 5Z80) to the GRF, on or before December 31, 2013. Abolishes the funds upon completion of the transfers.	Same as the Executive.

Executive	As Passed by the House
OBMCD11 Personal Service Expenses	
Section: *503.10*	Section: *503.10*
Requires any appropriation from which personal service expenses are paid to bear the employer's share of various costs, unless otherwise prohibited by law. Requires that these costs be determined in conformity with the appropriate sections of law and paid in accordance with procedures specified by OBM. Permits expenditures from appropriation item 070601, Public Audit Expense - Intra-State, to be exempted from this requirement.	Same as the Executive.
OBMCD12 Satisfaction of Judgments and Settlements Against the State	
Section: *503.20*	Section: *503.20*
Permits the use of certain appropriations to satisfy judgments, settlements, and administrative awards ordered or approved by the Court of Claims or by any other court of competent jurisdiction in connection with civil actions against the state.	Same as the Executive.

Executive	As Passed by the House
OBMCD13 Capital Project Settlements	
Section: *503.30*	Section: *503.30*
Specifies an additional and supplemental procedure to provide for payments of judgments and settlements if the Director of OBM determines that sufficient unencumbered moneys do not exist in the particular appropriation to pay the amount of a final judgment rendered against the state or a state agency, including the settlement of a claim approved by a court, in an action upon and arising out of a contractual obligation for the construction or improvement of a capital facility if the costs under the contract were payable in whole or in part from a state capital projects appropriation.	Same as the Executive.
OBMCD14 Re-Issuance of Voided Warrants	
Section: *503.40*	Section: *503.40*
Provides funds for the reissuance of voided warrants under section R.C. 126.37, when approved by OBM.	Same as the Executive.
OBMCD15 Reappropriation of Unexpended Encumbered Balances of Operating Appropriations	
Section: *503.50*	Section: *503.50*
(1) Reappropriates on July 1 of the following fiscal year an unexpended balance of an operating appropriation or reappropriation that a state agency lawfully encumbered prior to the close of a fiscal year from the fund from which it was originally appropriated or reappropriated for various time periods based on the type of encumbrance.	(1) Same as the Executive.

Executive	As Passed by the House
(2) Requires any operating appropriations for which unexpended balances are reappropriated beyond a five-month period from the end of the fiscal year to be reported to the Controlling Board by the Director of OBM by December 31 each year. Requires the report on each such item to include the item, the cost of the item, and the name of the vendor. Requires the report to be updated on a quarterly basis for encumbrances remaining open.	(2) Same as the Executive.
(3) Specifies that a reappropriation made pursuant to this provision lapses upon the expiration of the reappropriation time periods referenced above and requires the Director of OBM to cancel the encumbrance of the unexpended reappropriation no later than the end of the weekend following the expiration of the reappropriation period.	(3) Same as the Executive.
(4) Reappropriates on July 1 of the following fiscal biennium an unexpended balance of an encumbrance that was reappropriated on July 1 for up to two years for reclamation of land or oil and gas wells or other expenses for periods of up to two years that the Director of OBM approves and that remains encumbered at the close of the fiscal biennium.	(4) Same as the Executive.
(5) Permits the Director of OBM to correct accounting errors committed by OBM staff, such as reestablishing encumbrances or appropriations cancelled in error, during the cancellation of operating encumbrances in November and of nonoperating encumbrances in December. Also permits the Director of OBM to correct accounting errors committed by the staff of a state agency or state institution of higher education, such as reestablishing prior year nonoperating encumbrances canceled or modified in error. Appropriates the reestablished encumbrance amounts.	(5) Same as the Executive.

Executive	As Passed by the House
(6) Specifies that if the Controlling Board approved a purchase, that approval remains in effect so long as the appropriation used to make that purchase remains encumbered.	(6) Same as the Executive.

OBMCD16 **Appropriations Related to Cash Transfers and Re-Establishment of Encumbrances**

Section: *503.60*	Section: *503.60*
Specifies that any cash transferred by the Director of OBM under R.C. 126.15 (for the purpose of making adjustments to capital or operating budgets) and any amounts necessary to re-establish appropriations or encumbrances under that section are appropriated.	Same as the Executive.

OBMCD17 **Expenditures and Appropriation Increases Approved by the Controlling Board**

Section: *503.80*	Section: *503.80*
Specifies that any money that the Controlling Board approves for expenditure or any increase in appropriation that the Controlling Board approves under its authority is appropriated for the FY 2014-FY 2015 biennium.	Same as the Executive.

OBMCD18 **Transfers to the General Revenue Fund of Interest Earned**

Section: *512.10*	Section: *512.10*
Authorizes the Director of OBM to transfer to the GRF interest earned in any state fund, with the exception of funds that are restricted or protected by the Ohio Constitution, federal tax law, or the federal Cash Management Improvement Act.	Same as the Executive.

Executive	As Passed by the House
OBMCD19 **Cash Transfers to the General Revenue Fund from Non-GRF Funds**	
Section: ***512.20***	**Section:** ***512.20***
Permits the Director of OBM to transfer up to $60 million cash in each fiscal year from non-GRF funds that are not constitutionally restricted to the GRF in order to ensure that available GRF receipts and balances are sufficient to support GRF appropriations in each fiscal year.	Same as the Executive.
OBMCD20 **FY 2013 GRF Ending Balance**	
Section: ***512.30***	**Section:** ***512.30***
Requires the Director of OBM to make the following transfers of cash from the FY 2013 surplus GRF revenue that would otherwise be transferred to the Budget Stabilization Fund (Fund 7013) or the Income Tax Reduction Fund (Fund 4R80):	Same as the Executive.
(1) Up to $15,000,000 to the Disaster Services Fund (Fund 5E20),	(1) Same as the Executive.
(2) Up to $20,000,000 to the Controlling Board Emergency Purposes Fund (Fund 5KM0),	(2) Same as the Executive.
(3) Up to $12,000,000 to the Natural Resources Special Purposes Fund (Fund 5WM0), which the bill creates,	(3) Same as the Executive.
(4) Up to $120,000,000 to the Unemployment Compensation Interest Contingency Fund (Fund 5HC0) for payment to the U.S. Secretary of the Treasury of accrued interest costs related to federal unemployment account borrowing.	(4) Same as the Executive.

Executive	As Passed by the House
OBMCD33 **Prohibition on Income Tax Reduction Fund Transfers**	
	Section: *512.70*
No provision.	Prohibits cash transfers to the Income Tax Reduction Fund (ITRF) prior to July 1, 2015. **Fiscal effect: Any GRF ending balance that exceeds the amount that is needed to bring the Budget Stabilization Fund to its statutory level of 5% of annual GRF revenues will remain in the GRF instead of going to the ITRF.**
OBMCD21 **General Obligation Debt Service Payments**	
Section: *518.10*	Section: *518.10*
Specifies that certain appropriations of this act are for the purpose of paying debt service and financing costs on general obligation bonds or notes of the state. Appropriates additional amounts to fully fund those costs if additional amounts are necessary.	Same as the Executive.
OBMCD22 **Lease Rental Payments for Debt Service**	
Section: *518.20*	Section: *518.20*
Specifies that certain appropriations of this act are for the purpose of making lease rental payments pursuant to leases and agreements related to certain bonds or notes issued under the Ohio Constitution and acts of the General Assembly. Appropriates additional amounts to fully fund those costs if additional amounts are necessary.	Same as the Executive.

Executive	As Passed by the House
OBMCD23 Authorization for Treasurer of State and OBM to Effectuate Certain Debt Service Payments	
Section: *518.30*	Section: *518.30*
Directs OBM to process payments from general obligation and lease rental payment appropriation items during the FY 2014-FY 2015 biennium relating to bonds or notes issued under Sections 2i, 2k, 2l, 2m, 2n, 2o, 2p, 2q, 2r, and 15 of Article VIII, Ohio Constitution, and Chapters 151., 152., and 154. of the Revised Code. Requires payments to be made upon certification by the Treasurer of State, Office of the Sinking Fund, of the dates and the amounts due on those dates.	Same as the Executive.
OBMCD26 Statewide Indirect Cost Recovery	
Section: *521.20*	Section: *521.20*
Appropriates from available receipts amounts required for statewide indirect costs when the Director of OBM has determined that an appropriation made to a state agency for this purpose is insufficient.	Same as the Executive.
OBMCD27 Transfers on Behalf of the Statewide Indirect Cost Allocation Plan	
Section: *521.30*	Section: *521.30*
(1) Allows the director of an agency to certify to the Director of OBM the amount of expenses not allowed to be included in the Statewide Indirect Cost Allocation Plan (SWICAP) under federal regulations, from any fund included in the SWICAP, prepared as required by R.C. 126.12.	(1) Same as the Executive.

Executive	As Passed by the House
(2) Permits the Director of OBM, upon determining that no alternative source of funding is available to pay for such expenses, to transfer funds from the GRF to the fund for which the certification is made up to the amount of the certification. Requires the director of an agency receiving such funds to include a request for funding for such activities from an alternative source as part of the next budget submission.	(2) Same as the Executive.
(3) Allows the director of an agency to certify to the Director of OBM the amount of expenses paid in error from a fund included in the SWICAP. Allows the Director of OBM to transfer cash from the fund from which the expenditure should have been made into the fund from which the expenses were erroneously paid, up to the amount of the certification.	(3) Same as the Executive.
(4) Prohibits total transfers made from the GRF by the Director of OBM under these provisions from exceeding the amounts transferred into the GRF for the purpose of recovering statewide indirect costs under R.C. 126.12.	(4) Same as the Executive.
(5) Allows the director of an agency to certify to the Director of OBM the amount of expenses or revenues not allowed to be included in the SWICAP under federal regulations, for any fund included in the SWICAP, for which the federal government requires payment. Appropriates from the available receipts of such a fund, up to the amount of the certification, the amount required by the federal government if the Director of OBM determines that an appropriation made to a state agency is insufficient to make the payment.	(5) Same as the Executive.

Executive	As Passed by the House
OBMCD28 Federal Government Interest Requirements	
Section: *521.40*	Section: *521.40*
Authorizes the Director of OBM to designate the funds that are to retain their own interest earnings in order to reduce the payment of adjustments to the federal government, as determined by the Statewide Indirect Cost Allocation Plan prepared pursuant to R.C. 126.12(A).	Same as the Executive.
OBMCD29 Federal Cash Management Improvement Act	
Section: *521.50*	Section: *521.50*
Allows the Director of OBM to cancel and reestablish all or part of encumbrances in like amounts within the funds identified by the plan required to be prepared under R.C. 131.36 for compliance with the Federal Cash Management Improvement Act. Appropriates the amounts necessary to reestablish all or part of the encumbrances.	Same as the Executive.
OBMCD30 Fiscal Stabilization and Recovery	
Section: *521.60*	Section: *521.60*
Permits the Director of OBM, to ensure the level of accountability and transparency required by federal law, to issue guidelines to any agency applying for federal money made available to this state for fiscal stabilization and recovery purposes and to prescribe the process by which agencies are to comply with any reporting requirements established by the federal government.	Same as the Executive.

Executive	As Passed by the House
DDDCD31 Department of Developmental Disabilities' Appropriation Item Structure	
Section: *259.190*	Section: *259.190*
Allows the OBM Director, upon request of the ODODD Director, to establish new funds, new appropriation items, and appropriations in order to support the transition to a new appropriation item structure in ODODD's budget. Allows the OBM Director, upon request of the ODODD Director, to transfer appropriations between GRF appropriation items, transfer cash between any funds used by ODODD, abolish existing funds used by ODODD, and cancel and reestablish encumbrances. Appropriates any appropriations established by the OBM Director.	Same as the Executive, but does not appropriate any appropriations established by the OBM Director and instead, specifies that Controlling Board approval is required before any new funds or appropriation items are established, and before any transfers of apppropriations or cash or increases in appropriations are made in accordance with this section