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## OFFICE OF BUDGET AND MANAGEMENT

- Requires state agencies and state issuers seeking changes to certain state public obligations laws to timely submit those changes to the Director of Budget and Management for review and comment.
- Authorizes the Director to correct accounting errors committed by any state agency or state institution of higher education.
- Permits the Director, under certain circumstances, to transfer interest earned by any state fund to the GRF.
- Authorizes the Director, during the biennium ending June 30, 2019, to transfer up to \$200 million in cash to the GRF from non-GRF funds that are not constitutionally restricted.
- Appropriates any money the Controlling Board approves for expenditure, or any increase in appropriation the Controlling Board approves, pursuant to continuing law.
- Requires the Director to issue reports, beginning October 1, 2018, and every six months thereafter, on:
  - Line items that have been discontinued but have a remaining balance;
  - Funds without expenditures;
  - Funds that have spent less than 50% of their appropriations; and
  - Dedicated purpose funds that have over 100% of their appropriation in cash on hand.
- Requires the Director to send the reports to the President and Minority Leader of the Senate, the Speaker and Minority Leader of the House, and the chairpersons of the House and Senate Finance committees.
- Abolishes various uncodified funds.



## **Review of public obligation law changes**

(R.C. 126.11)

The act requires state agencies or state issuers seeking new legislation or changes to existing law relating to public obligations for which the state or a state agency is the direct obligor, or obligor on any backup security or related credit enhancement facility, to timely submit the legislation or changes to the Director of Budget and Management for review and comment. For this purpose, "public obligations" means obligations of a public issuer to make payments under installment sale, lease, lease purchase, or similar agreements, which obligations may bear interest or interest equivalent.<sup>15</sup>

## **Correction of accounting errors**

(R.C. 126.22)

The act authorizes the Director to correct accounting errors committed by any state agency or state institution of higher education, including reestablishing encumbrances cancelled in error.

## **Transfers of interest to the GRF**

(Section 512.10)

The act permits the Director, through June 30, 2019, to transfer interest earned by any state fund to the GRF, as long as the source of revenue of the fund is not restricted or protected under the Ohio Constitution or federal law.

## **Transfers of non-GRF funds to the GRF**

(Section 512.20)

The act authorizes the Director, during the biennium ending June 30, 2019, to transfer up to \$200 million in cash to the GRF from non-GRF funds that are not constitutionally restricted.

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<sup>15</sup> R.C. 133.01(GG)(2), not in the act.



## **Expenditures, appropriation increases approved by Controlling Board**

(Section 503.110)

The act states that any money the Controlling Board approves for expenditure, or any increase in appropriation the Controlling Board approves, as permitted under continuing law<sup>16</sup> is appropriated for the period ending June 30, 2019.

## **Reports every April and October**

(R.C. 126.231)

The act requires the Director to issue reports, beginning October 1, 2018, and every six months thereafter, on:

- Line items that have been discontinued, but have a remaining balance;
- Funds that have spent less than half of the appropriations;
- Dedicated purpose funds that have over 100% of their appropriation in cash on hand; and
- Either: for an October report, funds that had no expenditures in the immediately preceding fiscal year; or for an April report, funds that had no expenditures in the current fiscal year.

The reports must be furnished to the President and Minority Leader of the Senate, the Speaker and Minority Leader of the House, and the chairpersons of the Finance committees of the Senate and House.

## **Various uncodified funds abolished**

(Section 512.90)

The act requires the Director to abolish various uncodified funds pertaining to certain state agencies, as indicated in the act, after (1) transferring their cash balances to other funds, and (2) cancelling and reestablishing encumbrances. The amendment or repeal of any Revised Code sections that create any of the abolished funds is addressed in other parts of this analysis.

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<sup>16</sup> See, for example, R.C. 131.35 (the amendments to which were vetoed); R.C. 127.14 and 131.39, not in the act.



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## **CAPITOL SQUARE REVIEW AND ADVISORY BOARD**

- Removes an obsolete reference in Capitol Square Review and Advisory Board Law that pertains to the Board's prior involvement in the management of the Ohio Governmental Telecommunications System.

### **Ohio Governmental Telecommunications System**

(R.C. 105.41)

The act removes an obsolete reference in Capitol Square Review and Advisory Board Law that pertains to the Board's prior involvement in the management of the Ohio Governmental Telecommunications System. This involvement was terminated and transferred in 2001 by H.B. 94 of the 124th General Assembly.

