

H. B. No. 46  
As Introduced

**Topic:** Office of Budget and Management state expenditure database; 1  
Treasurer of State political subdivision expenditure database 2

\_\_\_\_\_ moved to amend as follows:

In line 1 of the title, after "To" insert "amend sections 125.20 and 3  
126.21 and to" 4

In line 4 of the title, delete "the Ohio State" 5

In line 5 of the title, delete "Government Expenditure Database" and 6  
insert "a database containing political subdivision expenditure 7  
information and the Director of Budget and Management to establish a 8  
database containing state revenue, budget, and expenditure information" 9

In line 6, after "sections" insert "125.20 and 126.21 be amended and 10  
sections" 11

Delete lines 11 through 14 12

In line 15, delete "(B)" and insert "(A)" 13

In line 18, delete "(C)" and insert "(B)" 14

Delete lines 24 through 46 15



In line 48, delete " <u>the Ohio state government expenditure</u> " and	16
insert " <u>a searchable</u> "; after " <u>database</u> " insert " <u>of information about</u>	17
<u>expenditures made by political subdivisions</u> "	18
Delete lines 55 through 57	19
In line 58, delete " <u>State entities</u> " and insert " <u>Political</u>	20
<u>subdivisions</u> "	21
In line 59, delete " <u>state entity</u> " and insert " <u>political subdivision</u> "	22
In line 62, delete " <u>Ohio state</u> "	23
In line 63, delete " <u>government expenditure</u> "	24
In line 67, delete " <u>vendor</u> " and insert " <u>entity</u> "	25
In line 68, delete " <u>state entity</u> " and insert " <u>political subdivision</u> "	26
In line 70, delete " <u>Ohio state government expenditure</u> "	27
In line 73, delete " <u>by the following</u> "	28
Delete line 74	29
In line 75, delete " <u>(a) The</u> " and insert " <u>based on the</u> "	30
Delete lines 76 and 77	31
In line 83, delete " <u>a vendor</u> " and insert " <u>an entity</u> "; delete " <u>state</u>	32
<u>entity</u> " and insert " <u>political subdivision</u> "	33
In line 86, delete " <u>state and school district</u> " and insert " <u>political</u>	34
<u>subdivision</u> "	35
In line 88, delete " <u>through the Ohio administrative</u> "	36
In line 89, delete " <u>knowledge system</u> "; delete " <u>state entity</u> " and	37
insert " <u>political subdivision</u> "	38
In line 90, delete " <u>Ohio state</u> "	39

In line 91, delete "government expenditure"; delete "entity's" and 40  
insert "political subdivision's" 41

In line 92, delete "a vendor" and insert "an entity" 42

Delete line 95 43

In line 96, delete "education, as applicable, with data fields  
provided" and insert "political subdivision" 44  
45

In line 100, delete "Ohio state government" 46

In line 101, delete "expenditure" 47

In line 105, delete "Ohio state" 48

In line 106, delete "government expenditure" 49

In line 110, delete "Ohio state government expenditure" 50

In line 115, delete "Ohio state government expenditure" 51

In line 120, delete "Ohio" 52

In line 121, delete "state government expenditure" 53

In line 122, delete "Each state entity" and insert "If a political  
subdivision has a web site, the political subdivision" 54  
55

In line 123, delete "Ohio state government" 56

In line 124, delete "expenditure" 57

After line 128, insert: 58

**"Sec. 125.20.** (A) Within one hundred eighty days after ~~the~~ 59  
~~effective date of this section~~ October 16, 2009, the director of 60  
administrative services shall establish an electronic site 61  
accessible through the internet to publish the following: 62

(1) A database containing each state employee's gross pay 63

from the most recent pay period. The database shall contain the 64  
name of the agency, position title, and employee name. 65

(2) A database containing tax credits issued by the 66  
director of development to business entities that shall contain 67  
the name under which the tax credit is known, the name of the 68  
entity receiving the credit, and the county in which the credit 69  
recipient's principal place of business in this state is 70  
located. 71

The director of administrative services may adopt rules 72  
governing the means by which information is submitted and 73  
databases are updated. 74

(3) A reference to the database maintained by the director 75  
of budget and management under division (A) (10) of section 76  
126.21 of the Revised Code. 77

(4) A reference to the database maintained by the 78  
treasurer of state under section 113.61 of the Revised Code. 79

**Sec. 126.21.** (A) The director of budget and management 80  
shall do all of the following: 81

(1) Keep all necessary accounting records; 82

(2) Prescribe and maintain the accounting system of the 83  
state and establish appropriate accounting procedures and charts 84  
of accounts; 85

(3) Establish procedures for the use of written, 86  
electronic, optical, or other communications media for approving 87  
and reviewing payment vouchers; 88

(4) Reconcile, in the case of any variation between the 89  
amount of any appropriation and the aggregate amount of items of 90  
the appropriation, with the advice and assistance of the state 91

agency affected by it and the legislative service commission,	92
totals so as to correspond in the aggregate with the total	93
appropriation. In the case of a conflict between the item and	94
the total of which it is a part, the item shall be considered	95
the intended appropriation.	96
(5) Evaluate on an ongoing basis and, if necessary,	97
recommend improvements to the internal controls used in state	98
agencies;	99
(6) Authorize the establishment of petty cash accounts.	100
The director may withdraw approval for any petty cash account	101
and require the officer in charge to return to the state	102
treasury any unexpended balance shown by the officer's accounts	103
to be on hand. Any officer who is issued a warrant for petty	104
cash shall render a detailed account of the expenditures of the	105
petty cash and shall report when requested the balance of petty	106
cash on hand at any time.	107
(7) Process orders, invoices, vouchers, claims, and	108
payrolls and prepare financial reports and statements;	109
(8) Perform extensions, reviews, and compliance checks	110
prior to or after approving a payment as the director considers	111
necessary;	112
(9) Issue the official comprehensive annual financial	113
report of the state. The report shall cover all funds of the	114
state reporting entity and shall include basic financial	115
statements and required supplementary information prepared in	116
accordance with generally accepted accounting principles and	117
other information as the director provides. All state agencies,	118
authorities, institutions, offices, retirement systems, and	119
other component units of the state reporting entity as	120

determined by the director shall furnish the director whatever 121  
financial statements and other information the director requests 122  
for the report, in the form, at the times, covering the periods, 123  
and with the attestation the director prescribes. The 124  
information for state institutions of higher education, as 125  
defined in section 3345.011 of the Revised Code, shall be 126  
submitted to the chancellor by the Ohio board of regents. The 127  
board shall establish a due date by which each such institution 128  
shall submit the information to the board, but no such date 129  
shall be later than one hundred twenty days after the end of the 130  
state fiscal year unless a later date is approved by the 131  
director. 132

(10) (a) Establish and maintain a database that includes 133  
public revenue information, budget information, and expenditure 134  
information for each fiscal year drawn from the state accounting 135  
system. The director shall determine the design and organization 136  
of the information maintained in the database and ensure the 137  
information is updated regularly. The database shall be 138  
available on the web site of the office of budget and management 139  
and shall be accessible by members of the public without charge. 140  
The database shall be searchable and have the ability to filter 141  
the information by categories established by the director. 142

(b) The database shall not include any information that is 143  
determined to be confidential or is not a public record under 144  
the laws of this state. The director and employees of the office 145  
of budget and management are not liable for the disclosure of a 146  
record contained in the database that is determined to be 147  
confidential or is not a public record under the laws of this 148  
state. 149

(B) In addition to the director's duties under division 150

(A) of this section, the director may establish and administer 151  
one or more payment card programs that permit state agencies and 152  
political subdivisions to use a payment card to purchase 153  
equipment, materials, supplies, or services in accordance with 154  
guidelines issued by the director. The chief administrative 155  
officer of a state agency or political subdivision that uses a 156  
payment card for such purposes shall ensure that purchases made 157  
with the card are made in accordance with the guidelines issued 158  
by the director. State agencies may participate in only those 159  
payment card programs that the director establishes pursuant to 160  
this section. 161

(C) In addition to the director's duties under divisions 162  
(A) and (B) of this section, the director may enter into any 163  
contract or agreement necessary for and incidental to the 164  
performance of the director's duties or the duties of the office 165  
of budget and management. 166

(D) In addition to the director's duties under divisions 167  
(A), (B), and (C) of this section, the director may operate a 168  
shared services center within the office of budget and 169  
management for the purpose of consolidating common business 170  
functions and transactional processes. The services offered by 171  
the shared services center may be provided to any state agency 172  
or political subdivision. In consultation with the director of 173  
administrative services, the director may appoint and fix the 174  
compensation of employees of the office whose primary duties 175  
include the consolidation of common business functions and 176  
transactional processes. 177

(E) The director may transfer cash between funds other 178  
than the general revenue fund in order to correct an erroneous 179  
payment or deposit regardless of the fiscal year during which 180

the erroneous payment or deposit occurred. 181

(F) As used in divisions (B) and (D) of this section: 182

(1) "Political subdivision" has the same meaning as in 183  
section 2744.01 of the Revised Code. 184

(2) "State agency" has the same meaning as in section 185  
9.482 of the Revised Code. 186

**Section 2.** That existing sections 125.20 and 126.21 of the 187  
Revised Code are hereby repealed." 188

The motion was \_\_\_\_\_ agreed to.