



Ohio Revised Code Section 131.33 Unexpended balances.

Effective: September 29, 2017

Legislation: House Bill 49

(A) No state agency shall incur an obligation which exceeds the agency's current appropriation authority. Except as provided in division (D) of this section, unexpended balances of appropriations shall, at the close of the period for which the appropriations are made, revert to the funds from which the appropriations were made, except that the director of budget and management shall transfer such unexpended balances from the first fiscal year to the second fiscal year of an agency's appropriations to the extent necessary for voided warrants to be reissued pursuant to division (C) of section 126.37 of the Revised Code.

Except as provided in this section, appropriations made to a specific fiscal year shall be expended only to pay liabilities incurred within that fiscal year.

(B) All payrolls shall be charged to the allotments of the fiscal quarters in which the applicable payroll vouchers are certified by the director of budget and management in accordance with section 126.07 of the Revised Code. As used in this division, "payrolls" means any payment made in accordance with section 125.21 of the Revised Code.

(C) Legal liabilities from prior fiscal years for which there is no reappropriation authority shall be discharged from the unencumbered balances of current appropriations.

(D)(1) Federal grant funds obligated by the department of job and family services for financial allocations to county family services agencies and local boards may, at the discretion of the director of job and family services, be available for expenditure for the duration of the federal grant period of obligation and liquidation, as follows:

(a) At the end of the state fiscal year, all unexpended county family services agency and local board financial allocations obligated from federal grant funds may continue to be valid for expenditure during subsequent state fiscal years.



(b) The financial allocations described in division (D)(1)(a) of this section shall be reconciled at the end of the federal grant period of availability or as required by federal law, regardless of the state fiscal year of the appropriation.

(2) The director of job and family services may adopt rules in accordance with section 111.15 of the Revised Code, as if they were internal management rules, as necessary to implement division (D) of this section.

(3) As used in division (D) of this section:

(a) "County family services agency" has the same meaning as in section 307.981 of the Revised Code.

(b) "Local board" has the same meaning as in section 6301.01 of the Revised Code.