



## Ohio Administrative Code

### Rule 3301-19-02 Purpose.

Effective: [June 15, 2026](#)

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The purpose of the rules in this chapter is to:

- (A) Establish the rules, procedures and standards enabling the director of education and workforce to annually inspect and analyze the expenditures of each school district and make a determination as to the efficiency of each school's costs, relative to other similar school districts in the state.
- (B) Analyze financial reports of expenditures in like categories in administration, facilities and operations, teacher support, pupil support, and instruction.
- (C) Analyze financial reports of expenditures pursuant to the expenditure standards approved by the director of education and workforce, which are available on the department's website ([education.ohio.gov](http://education.ohio.gov)).
- (D) Present the analyses in generally understandable formats to be reported state-wide annually in an effort to encourage efficient school operation, to provide useful information about school finances to the general population.