

**§ 147-76. Bookkeeping.**

(a) The cost of administration, management, and operations of the Department of State Treasurer shall be accounted for in a manner determined by the State Treasurer.

(b) If the State Treasurer shall wittingly or falsely make, or cause to be made, any false entry or charge in any book by him as State Treasurer, or shall wittingly or falsely form, or procure to be formed, any statement of the treasury, to be by him laid before the Governor, the General Assembly, or any committee thereof, or to be by him used in any settlement which he is required to make with intent, in any of said instances, to defraud the State or any person, such State Treasurer shall be guilty of a Class 1 misdemeanor. (R.C., c. 34, s. 68; Code, s. 1119; Rev., s. 3606; C.S., s. 7691; 1983, c. 913, s. 53; 1993, c. 539, s. 1055; 1994, Ex. Sess., c. 24, s. 14(c); 2023-93, s. 3.)