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INTRODUCTION

There are a number of Idaho Code statutes, regulations, and policies that must be followed regarding expenditures.

RESPONSIBILITY OF AGENCIES IN ASSISTING THE STATE CONTROLLER

The State Controller relies on state agency assistance in the execution of duties. The following Idaho Code sections address the responsibility of the agencies in assisting the State Controller and those duties.

- Idaho Code 67-1084 - Duties of Officers to Assist State Controller
- Idaho Code 67-1053 - Obstructing or Misleading State Controller

ESTABLISHING SUBOBJECT CODES

The following Idaho Code sections address the responsibilities of the State Controller, the Division of Financial Management, and the Legislative Services Office in establishing and changing subobjects.

- Idaho Code 67-1101 - Uniform Classification of Receipts and Expenditures - Duty of State Controller
- Idaho Code 67-3508 - Expenditure Object Codes
- Idaho Code 67-3510 - Expenditure Object Codes Made to Conform (To State Budget)

EXAMINATION AND REVIEW OF VOUCHERS

Idaho Code requires examination of vouchers before payment.

- Idaho Code 67-2013 – Filing, Examination, and Correction of Vouchers

APPROPRIATION / CASH REQUIRED FOR PAYMENT

The legislature determines the amount each agency can spend and they establish appropriation limits or controls for each agency. The appropriation controls are set at the fund, object, and budget unit level. The fiscal coding entered on transactions post to these appropriation controls as well as to cash controls. Exceeding these limits is considered "deficiencies" which are prohibited by law, with a few minor exceptions which STARS controls using the Budget Unit Table. See the Budgeting chapter for more information.

- Idaho Code 67-1003 – Appropriation Necessary to Authorize Warrant
- Idaho Code 59-1015 - Deficiencies – Creation Prohibited - Exception
- Idaho Code 59-1016 - Deficiencies - Contracts in Creation Of, Void
- Idaho Code 59-1017 - Deficiencies - Penalty for Creating

PROMPT PAYMENT OF BILLS

Generally, bills shall be paid within sixty (60) calendar days of receipt of billing and partial payment shall be made on partial deliveries within forty-five (45) calendar days. Proper receiving and acceptance reports shall be forwarded to payment offices within five (5) working days of delivery of goods or completion of service. The following Idaho Code addresses the responsibility of the agencies in the prompt payment of bills.

- Idaho Code 67-2302 - Prompt Payment for Goods and Services

ADVANCE PAYMENT OF BILLS

There are times when it is beneficial or necessary to pay a bill in advance. The following Idaho Code addresses the responsibility of the agencies in the advance payment of bills.

- Idaho Code 67-1024 - Regulating Claims Requiring Payment in Advance

PAYMENT OF SUMS APPROPIATED

Payments are made out of the State Treasury on warrants drawn by the State Controller against the proper fund Idaho Code usually identifies the type of fund and requirements for your agency.

- Idaho Code 67-3603 – Manner of Payment of Sums Appropriated

SUPPORT DOCUMENTATION (INVOICES / BILLINGS)

Identify and review your support documentation necessary to correctly code a transaction. You must develop, file, and retain a minimum level of support documentation for your transactions. Use the Legislative Services Office guidance when selecting the nature and extent of source documentation to retain.

The following Idaho Codes address the responsibility of the agencies in regards to support documentation of vouchers, bills, invoices, etc.

- Idaho Code 67-1103 - Certificates and Claim Vouchers to Contain Data Essential to Classification
- Idaho Code 67-2010 - Supplies - Vouchers
- Idaho Code 67-2011 - Services - Vouchers For

Per the Legislative Services Office, your agency must verify receipt of goods or services (often done on the packing slip or invoice) as well as the price and extensions. An authorized signatory could authorize payment of the entire batch.

NOTE: Those authorizing a batch are responsible for the entire batch. For audit purposes, every item must be able to be associated with the signed batch header or individual invoice, showing official authorization to make the payment.

RESPONSIBILITY FOR FINAL APPROVAL AND RELEASE

Idaho code requires that the voucher is correct and there are sufficient moneys in the fund before payment of the voucher.

- Idaho Code 67-2014 – Certification of Claim by Controller
- Idaho Code 67-2017 - Criminal Liability for False Certificate
- Idaho Code 59-1021 – Violation and Penalty (Using a Facsimile Signature with Intent to Defraud)

MISUSE OF PUBLIC FUNDS

Idaho Code addresses the misuse of public moneys by public officers and public employees, describes the penalties involved, and provides definitions of terminology.

- Idaho Code Title 18, Chapter 57 – Public Funds and Securities

RECORDS RETENTION

Idaho Code governs the period you should retain the source documentation in your office, that you make it available to those who require it, and the penalties of not doing so.

- Idaho Code 67-1041 - Vouchers and Accounts Preserved
- Idaho Code 59-1010 - Officers to Keep Accounts

CLAIMS AGAINST THE STATE

Claims against the state require evidence of the claim and are to be settled within certain time limits. The following code addresses claims against the state.

- Idaho Code 67-1023 - Claims Against the State

The following Idaho Code section addresses how to handle claim exceptions that your agency wants to be reviewed by the State Board of Examiners.

- Idaho Code 67-2018 - Audit of Claims (By State Board of Examiners)