

TITLE 67  
STATE GOVERNMENT AND STATE AFFAIRS

CHAPTER 11  
CLASSIFICATION AND REPORTING OF RECEIPTS AND WARRANT DISBURSEMENTS

67-1101. UNIFORM CLASSIFICATION OF RECEIPTS AND EXPENDITURES -- DUTY OF STATE CONTROLLER. It shall be the duty of the state controller to adopt and promulgate a uniform classification of revenues and nonrevenue receipts by function and source, and a uniform classification of expenditures by function and object, which classifications shall be conformable to modern standards of accounting and reporting and shall be adapted to the requirements of the division of financial management for budget purposes.

[(67-1101) 1921, ch. 103, sec. 1, p. 231; I.C.A., sec. 65-1001; am. 1994, ch. 181, sec. 35, p. 590.]

67-1102. RECEIPTS AND DISBURSEMENTS -- CLASSIFICATION -- TABULATION BY CALENDAR MONTHS. It shall be the duty of the state controller to classify, according to the aforesaid standards, all remittances received into the state treasury and all disbursements authorized therefrom, and to tabulate the same by calendar months from data on file in his office.

[(67-1102) 1921, ch. 103, sec. 2, p. 231; I.C.A., sec. 65-1002; am. 1994, ch. 181, sec. 36, p. 590; am. 2003, ch. 32, sec. 40, p. 141.]

67-1103. CERTIFICATES AND CLAIM VOUCHERS TO CONTAIN DATA ESSENTIAL TO CLASSIFICATION. The state controller shall not record the receipt, nor file any claim voucher for disbursement, until all data essential for classification purposes regarding such document is set forth in accordance with the policies and procedures of the state controller.

[(67-1103) 1921, ch. 103, sec. 3, p. 231; I.C.A., sec. 65-1003; am. 1994, ch. 181, sec. 37, p. 591; am. 2003, ch. 32, sec. 41, p. 142.]

67-1104. ANNUAL REPORTS. The state controller shall prepare, annually on a fiscal year basis, exhibits showing the proper detailed classification of all receipts and warrant disbursements, respectively, of each office, department, bureau and institution of the state of Idaho, followed by a recapitulation of receipts from general sources and a recapitulation of disbursements.

One (1) of such exhibits shall be delivered to the division of financial management and one (1) to the legislative services office, two (2) to the office, department or governing board referred to in the exhibit (one (1) of which shall be for the use of the executive head of the particular bureau, institution or other unit covered by such exhibit), and the fourth shall be permanently filed in the state controller's office.

[67-1104, added 1921, ch. 103, sec. 4, p. 231; I.C.A., sec. 65-1004; am. 1941, ch. 5, sec. 1, p. 8; am. 1976, ch. 42, sec. 17, p. 100; am. 1984, ch. 134, sec. 1, p. 320; am. 1993, ch. 327, sec. 30, p. 1220; am. 1994, ch. 181, sec. 38, p. 591; am. 1996, ch. 159, sec. 20, p. 523.]