

TITLE 67
STATE GOVERNMENT AND STATE AFFAIRS

CHAPTER 19
STATE PLANNING AND COORDINATION

67-1901. PURPOSES. The purposes of sections [67-1901](#) through [67-1905](#), Idaho Code, are to generate state agency planning and performance information that can be used to:

- (1) Improve state agency accountability to state citizens and lawmakers;
- (2) Increase the ability of the legislature to assess and oversee agency performance;
- (3) Assist lawmakers with policy and budget decisions; and
- (4) Increase the ability of state agencies to improve agency management and service delivery and assess program effectiveness.

[67-1901, added 2005, ch. 339, sec. 2, p. 1057.]

67-1902. DEFINITIONS. For purposes of sections [67-1901](#) through [67-1905](#), Idaho Code:

(1) "Agency" means each department, board, commission, office and institution, educational or otherwise, except elective offices, in the executive department of state government. "Agency" does not include legislative and judicial branch entities.

(2) "Benchmark" or "performance target" means the agency's expected, planned or intended result for a particular performance measure. This information may come from an accepted industry standard for performance or from an agency's careful study, research and/or analysis of the circumstances impacting performance capabilities.

(3) "Core function" means a group of related activities serving a common end of meeting the main responsibilities of the agency.

(4) "Goal" means a planning element that describes the broad condition, state or outcome an agency or program is trying to achieve.

(5) "Major division" means an organizational group within the agency that focuses on meeting one (1) or more of the agency's primary statutory responsibilities.

(6) "Objective" means a planning element that describes a specific condition, state or outcome that an agency or program is trying to achieve as a step toward fulfilling its goals.

(7) "Performance measure" means a quantifiable indicator of an agency's progress toward achieving its goals.

[67-1902, added 2005, ch. 339, sec. 3, p. 1057.]

67-1903. STRATEGIC PLANNING. (1) Each state agency shall develop and submit to the division of financial management in an electronic format a comprehensive strategic plan for the major divisions and core functions of that agency. The plan shall be based upon the agency's statutory authority and, at a minimum, shall contain:

- (a) A comprehensive outcome-based vision or mission statement covering major divisions and core functions of the agency;
- (b) Goals for the major divisions and core functions of the agency;

(c) Objectives and/or tasks that indicate how the goals are to be achieved;

(d) Performance measures, developed in accordance with section [67-1904](#), Idaho Code, that assess the progress of the agency in meeting its goals in the strategic plan, along with an indication of how the performance measures are related to the goals in the strategic plan;

(e) Benchmarks or performance targets for each performance measure for, at a minimum, the next fiscal year, along with an explanation of the manner in which the benchmark or target level was established; and

(f) An identification of those key factors external to the agency and beyond its control that could significantly affect the achievement of the strategic plan goals and objectives.

(2) The strategic plan shall cover a period of not less than four (4) years forward including the fiscal year in which it is submitted, and shall be updated annually.

(3) The strategic plan shall serve as the foundation for developing the annual performance information required by section [67-1904](#), Idaho Code.

(4) When developing a strategic plan, an agency shall consult with the appropriate members of the legislature, and shall solicit and consider the views and suggestions of those persons and entities potentially affected by the plan. Consultation with legislators may occur when meeting the requirement of section [67-1904](#) (7), Idaho Code.

(5) Strategic plans are public records and are available to the public as provided in section [74-102](#), Idaho Code.

(6) Each agency, department and commission shall seek to minimize the number of printed copies of strategic plans and annual reports by using electronic versions whenever possible, and by printing only a limited number sufficient for internal needs or anticipated requests for copies for which electronic versions are otherwise inadequate.

[67-1903, added 2005, ch. 339, sec. 4, p. 1058; am. 2012, ch. 205, sec. 1, p. 545; am. 2015, ch. 141, sec. 167, p. 512.]

67-1904. PERFORMANCE MEASUREMENT. (1) Every fiscal year, as part of its budget request, each agency shall prepare an annual performance report. The report shall be comprised of two (2) parts:

(a) Part I shall contain basic profile information for the prior four (4) fiscal years including statutory authority, fiscal year revenue and expenditure information and any informative breakdowns such as amounts from different revenue sources, types of expenditures, and data about the number and types of cases managed and/or key services provided to meet agency goals.

(b) Part II shall contain:

(i) Not more than ten (10) key quantifiable performance measures, which clearly capture the agency's progress in meeting the goals of its major divisions and core functions stated in the strategic plan required in section [67-1903](#), Idaho Code. The goal(s) and strategies to which each measure corresponds shall also be provided. More measures may be requested by the germane committee chairs through the process set forth in subsection (7) of this section.

(ii) Results for each measure for the prior four (4) fiscal years. In situations where past data is not available because a new measure is being used, the report shall indicate the situation.

(iii) Benchmarks or performance targets for each measure for, at a minimum, the next fiscal year, and for each year of the four (4) years of reported actual results.

(iv) Explanations, where needed, which provide context important for understanding the measures and the results, and any other qualitative information useful for understanding agency performance.

(v) Attestation from the agency director that the data reported has been internally assessed for accuracy, and, to the best of the director's knowledge, is deemed to be accurate.

(2) Each agency performance report shall be presented in a consistent format, determined by the division of financial management, which allows for easy review and understanding of the information reported.

(3) Each agency shall review the results of the performance measures compared to benchmarks or performance targets and shall use the information for internal management purposes.

(4) Each agency shall maintain reports and documentation that support the data reported through the performance measures. This information shall be maintained and kept readily available for each of the four (4) years covered in the most recent performance report.

(5) The performance report shall be submitted by the agency to the division of financial management and the budget and policy analysis office of the office of legislative services by September 1 of each year. In fiscal year 2006, agencies shall submit part I of the performance report required by subsection (1) (a) of this section no later than November 1, and are exempt from submitting part II of the performance report required by subsection (1) (b) of this section. In accordance with section [67-3507](#), Idaho Code, agency performance reports shall be published each year as part of the executive budget document.

(6) The office of budget and policy analysis of the office of legislative services may incorporate all or some of the information submitted under this section in its annual legislative budget book.

(7) Each agency shall orally present the information from the performance report to its corresponding senate and house of representatives germane committees each year unless a germane committee elects to have an agency present such information every other year. The presentations shall consist of a review of agency performance information and shall provide an opportunity for dialogue between the agency and the committees about the sufficiency and usefulness of the types of information reported. Following any discussion about the information reported, the germane committees, in accordance with the requirements of this section, may request any changes to be made to the types of information reported. In fiscal year 2006, each agency shall be required only to present part I of the performance report required in subsection (1) (a) of this section and, at a minimum, a progress report on the implementation of part II of the performance report as set forth in subsection (1) (b) of this section.

(8) If an agency and its corresponding germane committees determine that it is not feasible to develop a quantifiable measure for a particular goal or strategy, the germane committees may request an alternative form of measurement.

(9) The senate and the house of representatives germane committees should attempt to meet jointly to hear and discuss an agency's performance report and achieve consensus regarding the types of measures to be reported.

(10) Any performance report or document required by this section shall be produced electronically and transmitted to the division of financial management and the legislative services office electronically. Additionally, the agency shall have the performance report or document required by this section available on its website so that the public may access it. Each agency, department and commission shall seek to minimize the number of printed copies of strategic plans and annual reports by using electronic versions whenever possible, and by printing only a limited number sufficient for internal needs or anticipated requests for copies for which electronic versions are otherwise inadequate.

[67-1904, added 2005, ch. 339, sec. 5, p. 1059; am. 2012, ch. 205, sec. 2, p. 546.]

67-1905. TRAINING. Strategic planning and performance measurement training shall be held for both state agencies and lawmakers as follows:

(1) The division of financial management shall coordinate training for key agency personnel on the development, use and reporting of strategic planning and performance measurement information. The training shall be integrated into current agency training programs and shall be offered and required for agency staff at a frequency determined by the division of financial management.

(2) The office of performance evaluations and the office of budget and policy analysis of the office of legislative services shall coordinate training for legislators on the development and use of strategic planning and performance measurement information. The training shall be offered at least once every two (2) years to coincide with new legislative terms.

[67-1905, added 2005, ch. 339, sec. 6, p. 1060.]

67-1910. DIVISION OF FINANCIAL MANAGEMENT -- ADMINISTRATOR -- APPOINTMENT. There is hereby created within the governor's office a division of financial management. The governor shall appoint an administrator for the division of financial management. The administrator shall be knowledgeable about finance, accounting, and budget principles. The administrator of the division may employ additional personnel as may be necessary, and may contract for professional services or assistance when necessary or desirable. All employees of the division of financial management shall be exempt from the provisions of [chapter 53, title 67](#), Idaho Code.

[67-1910, added I.C., sec. 67-1910, as added by 1974, ch. 22, sec. 19, p. 592; am. 1980, ch. 358, sec. 2, p. 924; am. 1995, ch. 365, sec. 5, p. 1280.]

67-1913. FUNDS OF DIVISION. When federal or other funds are received by the division, they shall be promptly transferred to the state treasurer and thereafter be expended only upon the approval of the administrator.

[67-1913, added 1970, ch. 84, sec. 4, p. 206; am. 1974, ch. 22, sec. 22, p. 592.]

67-1915. DUTIES, RESPONSIBILITIES, AND AUTHORITY. The division of financial management shall have the following duties, responsibilities, and authority:

1. To study and recommend to the governor methods of interdepartmental cooperation and consolidation within the executive branch of government;
2. To study and recommend to the governor methods for improving efficiency of interdepartmental functions;
3. To provide technical assistance to state agencies when requested;
4. To serve as a clearinghouse for information, data and material which may be helpful in determining needed legislation;
5. To have the power to petition for and receive monies such as grants or gifts;
6. To work to harmonize the planning activities of state agencies so that comprehensive statewide programs are consistent and to eliminate duplication where possible; and
7. To carry out continuing studies and analyses of the problems faced by the state and develop such recommendations for administrative or legislative action as would appear necessary.

[67-1915, added I.C., sec. 67-1915, as added by 1972, ch. 405, sec. 2, p. 1188; am. 1974, ch. 22, sec. 23, p. 592; am. 1980, ch. 358, sec. 5, p. 925.]

67-1916. FEDERAL ASSISTANCE MANAGEMENT -- DUTIES, RESPONSIBILITIES AND AUTHORITY. The division of financial management shall serve as the central information center for all state agencies requesting federal assistance. The division of financial management shall have the following duties, responsibilities and authority:

- (1) To establish and maintain a central reporting and information service to keep the governor, the agencies of the state and its subdivisions, and the legislature informed of the intent of the state entities to apply for federal assistance throughout the state.
- (2) To assist in the coordination of federal programs administered by more than one (1) state agency.
- (3) To report, as requested by the legislature or its committees, on the status or condition of federal assistance programs in the state.
- (4) To require that any state agency that participates in any federal assistance program shall make additional information available as necessary.

[67-1916, added 1982, ch. 288, sec. 2, p. 740.]

67-1917. REPORTS BY PARTICIPATING STATE AGENCIES. (1) Any state agency that receives federal funds, anticipates receipt of federal funds or administers a program supported by federal funds shall provide reports on the use of federal funds as part of each agency's annual budget request to the division of financial management. The postsecondary educational institutions shall be provided an exception to these requirements and shall submit an audited schedule of expenditures of federal awards for the preceding fiscal year to the office of the state board of education, which shall consolidate such information and submit a report to the division of financial management. The reports required of all other agencies shall:

- (a) Delineate the federal funds received for the preceding fiscal year;
- (b) Delineate the federal funds to be utilized by the state agency for the current and upcoming fiscal year. The report shall include federal funds appropriated by the legislature, federal funds continuously

appropriated and any programs supported by federal funds, the loss of which may impact the continuity or delivery of services;

(c) Identify the date, if known, on which federal funds are set to expire;

(d) Identify any obligations, agreements, joint exercise of powers agreements, maintenance of effort agreements, or memoranda of understanding that may be impacted by federal or state decisions regarding federal receipts, including any state matching requirements; and

(e) Calculate the percentage that constitutes federal funds to the total appropriation for the state agency for the fiscal year.

(2) If an agency receives notice of a reduction in federal funding from a specific federal grant of fifty percent (50%) or more from the previous year's funding, it shall develop a plan to either reduce or eliminate the services provided through the grant or to continue the services without a shift to state resources. The plan shall be included in the report required under subsection (1) of this section.

(3) As used in this section, "federal funds" means any financial assistance made by the United States government, or any agency thereof, whether a contract, grant subsidy, augmentation, reimbursement or in any other form.

[67-1917, added 1972, ch. 405, sec. 4, p. 1188; am. 1974, ch. 22, sec. 25, p. 592; am. 1980, ch. 358, sec. 7, p. 926; am. 2015, ch. 307, sec. 2, p. 1209; am. 2020, ch. 118, sec. 1, p. 369.]

67-1918. FINANCIAL AND ACCOUNTING RESPONSIBILITIES OF THE DIVISION. It shall be the duty of the administrator of the division of financial management to work with the financial management technical development committee to:

(1) Develop and implement financial and management reporting systems to serve the needs of budget development and management support. Such systems shall be developed in consultation with the state controller, executive departments, legislature and other elected officials and shall be designed to assist department directors, the governor, and the legislature with their decision-making responsibilities;

(2) Develop recommended changes to the state account structure, accounting policies or accounting procedures, that would benefit financial and management reporting. Such recommendations shall be supplied to the state controller not later than May first of each fiscal year;

(3) Make studies of the effect of federal assistance programs in the state and advise the governor and the legislature of alternative recommended methods and procedures for the administration of these programs;

(4) Study and recommend to the governor methods for improving efficiency of interdepartmental financial functions;

(5) Perform such other duties and perform other studies assigned by the governor in the area of administration for the executive branch.

[67-1918, added 1980, ch. 358, sec. 8, p. 926; am. 1994, ch. 180, sec. 183, p. 541.]