



STATE OF IDAHO
OFFICE OF THE STATE CONTROLLER
BRANDON D WOOLF

July 30, 2013

Idaho State Board of Examiners
700 W. State Street
PO Box 83720
Boise, ID 83720-0011

Re: Request to Renew/Update Procedures for Object Code and Program Transfers

Dear Board Members:

Pursuant to Idaho Code § 67-3511 state agencies may transfer appropriations from one object code to another only upon the consent of the Board of Examiners. State agencies may transfer appropriations from one program to another (up to a maximum of 10%) only upon the approval of the Administrator of the Division of Financial Management (DFM) and the Board of Examiners.

Additionally, pursuant to Idaho Code § 67-3516(2) state agencies may receive spending authority for non-state funds received during a fiscal year that were not cognizable at the time appropriations were made (and therefore not appropriated) only upon the approval of DFM and the Board of Examiners.

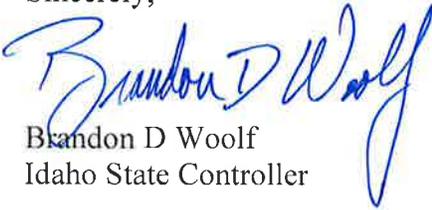
A procedure was approved by the Board in June of 1994 allowing object code transfers by state agencies under I.C. § 67-3511 to be approved first by DFM and delegating final approval to the State Controller's Office, Division of Statewide Accounting. I have attached copies of that letter and minutes from the June 1994 meetings of the Subcommittee and Board of Examiners. This procedure has been followed ever since and is an important tool allowing agencies to make transfers to balance their budgets near fiscal year end when there is not enough time to bring these items before the Board. This procedure has not been visited or updated by the Board since 1994. In consultation with DFM, the Controller's Office is seeking to have it re-issued and updated.

In addition to having it re-issued, we are seeking to update this procedure to include the ability to authorize program transfers for state agencies (I.C. § 67-3511(2)) and to authorize approval necessary pursuant to I.C. § 67-3516(2) to increase agency spending authority, as allowed under the statute, under the same procedure. Like object code transfers, agencies seeking transfers at the program level or seeking to increase spending authority for non-state funds would first have to get approval by DFM and then final approval from the Division of Statewide Accounting within my office. Delegating the Board's authority in this manner and under this procedure

provides both adequate review and efficiencies in managing the budgets of the various state agencies. If approved, we would follow this procedure until further notice or direction from the Board.

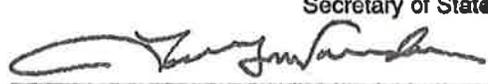
If you have any questions related to this request please contact Merideth Hackney, Division Administrator, Statewide Accounting at 332-8819 or by email at mhackney@sco.idaho.gov or David Fulkerson at 854-3072 or by email at david.fulkerson@dfm.idaho.gov.

Sincerely,


Brandon D Woolf
Idaho State Controller

Date of Action Aug 20, 2013
STATE BOARD OF EXAMINERS
APPROVED by Following Members:

 Governor
Secretary of State

Attorney General

State Controller, Secretary of Board



STATE OF IDAHO
OFFICE OF THE STATE CONTROLLER
BRANDON D WOOLF

MEMORANDUM

TO: Jani Revier, Division of Financial Management
Jeff Youtz, Legislative Services Office

FROM: Brandon D Woolf, State Controller
Secretary, State Board of Examiners

DATE: September 12, 2013

SUBJECT: Approval of Board of Examiners request

On August 20, 2013, in accordance with Idaho Code §§ 67-3511 and 67-3516(2), the Board of Examiners approved to renew and update procedures for object code transfers, program transfers, and spending authority.

In June of 1994, a procedure was approved by the Board of Examiners for object code transfers. This current request will follow the same procedure. As Secretary of the Board, this is to inform you that these will be processed with DFM approval and final approval through Statewide Accounting to complete the object code transfers, program transfers, and spending authority.

If you have questions, please contact Merideth Hackney, Division Administrator, Statewide Accounting at 332-8819 or by email at mhackney@sco.idaho.gov.

Thank you,

A handwritten signature in cursive script that reads "Brandon D Woolf".

Brandon D Woolf
Idaho State Controller

BDW:dw