

Idaho State Board of Education

GOVERNING POLICIES AND PROCEDURES

SECTION: V. FINANCIAL AFFAIRS

Subsection: J. Travel and Moving Expenses

~~December 2008~~ December 2026

1. General

Institutions must adhere to state travel and moving policies and procedures unless explicitly allowed to deviate under this policy. This policy provides additional guidance for implementation of those policies and procedures.

Definitions

- a. Appropriated Funds — Any funds appropriated by the Idaho Legislature
- b. Local Funds — Institutional funds not subject to state appropriation restrictions.
- c. Official Station — The work area or office assigned to an employee on any given business day. Travel originating from the official station is reimbursable; commuting costs to and from the official station are not.
- d. Sponsored Programs Fund — Funds provided by an external entity to perform specific research related work. This primarily consists of grants but could include contracted research as well. This includes F&A funds and sponsored program revenue.
- e. Traveler — An employee, volunteer, student, or guest traveling on behalf of the institution, regardless of whether the individual is employed or compensated by the institution.

Reporting

Institutions may be required to provide regular reports on travel and moving expenses to the BAHR Committee for review. The content and frequency of reports will be determined by the BAHR Committee.

Record Retention — All documentation supporting travel and moving expense reimbursements must be retained in accordance with the institution's records retention schedule, but in no case less than five (5) years from the date of the expenditure.

2. Travel

a. Institutional Policies

Institutions are required to implement policies and procedures related to travel.

b. General Requirements

Idaho State Board of Education
GOVERNING POLICIES AND PROCEDURES

SECTION: V. FINANCIAL AFFAIRS

Subsection: J. Travel and Moving Expenses

~~December 2008~~ **December 2026**

~~Reimbursable travel is restricted to institutional and agency business.~~ i. All travel must be related to institutional business.

ii. State travel policy limits and rates will apply, when travel expenses are paid for with appropriated funds. Institutions may establish different limits and rates for travel expenses paid with local or sponsored program funds, as provided elsewhere in this policy.

~~Reimbursable travel, whether in-state or out-of-state, requires prior approval by the chief executive officer or his or her designee of the institution or agency.~~ iii. All travel must be pre-approved before expenses are incurred. Pre-approvals must include all aspects of a trip that are related to university business travel.

~~All travel must be accomplished in the most economic manner overall, taking into account travel time and expense and office or teaching responsibilities.~~ iv. Institutions are expected to adhere to the principles of cost-effectiveness and efficiency. However, safety must be prioritized over cost when making travel decisions.

v. Institutions must establish procedures for documenting travel expenditures. Specific documentation requirements can differ from requirements found in state travel policies and procedures. However, documentation must be sufficient to verify the business purpose and appropriateness of the trip and all associated expenses.

vi. Institutions can establish travel policies and procedures that are more restrictive than allowed by state or board policies. More restrictive policies and procedures must be applied consistently across the institution.

vii. If travel is cancelled, any recoverable amounts owed to the institution will be returned by the traveler within thirty (30) days of cancellation. Recoverable amounts include travel advances and any other institutional funds paid in connection with the trip that are actually refunded, credited, or otherwise recovered by the institution or traveler (e.g., a refunded fare or a usable travel credit or voucher). Non-refundable costs, such as cancellation fees or non-refundable tickets that cannot be recovered, are not recoverable amounts under this provision.

viii. Travel arrangements must not result in personal financial gain for the traveler beyond allowable reimbursement.

Idaho State Board of Education
GOVERNING POLICIES AND PROCEDURES

SECTION: V. FINANCIAL AFFAIRS

Subsection: J. Travel and Moving Expenses

~~December 2008~~ **December 2026**

ix. Conflict of Interest — Travelers must disclose any personal financial interest in vendors, destinations, or arrangements selected for institutional travel. Travel may not be approved by an individual who has a personal financial interest in the travel arrangements.

c. Additional Travel Guidance

i. Travel Allotments: For cost control, institutions can utilize institutional travel allotments. Allotment limits must be detailed in institutional travel policies and procedures and must be more restrictive than allowed by state or board policy. Employees shall not be required to travel when institutional travel allotments would require them to incur unreimbursed expenses.

ii. Lodging: Room Sharing — Individual rooms will be reserved for each non-student traveler. Employees and volunteers are not permitted to share a single room or bedroom with a student. An exception is allowed for travelers who have a family relationship. A case-by-case exception may also be approved in advance through institutional procedures when unusual circumstances make separate lodging unavailable. A student may never be required to share lodging with an employee or volunteer. An individual who is both a student and an employee (e.g., a graduate assistant) may share a room with other students when traveling primarily in a student capacity, but may not share a room or bedroom with a student whom the individual supervises, instructs, or evaluates. Under no circumstances, including under the exceptions above, may an adult traveler (employee, volunteer or student) share a room or bedroom with a minor child who does not have a legally recognized family relationship to the traveler.

~~Nonscheduled airline travel by students, or by employees of an institution or agency, must be only by aircraft and airline certified by the Federal Aviation Administration.~~

iii. Airfare: Class of Passage and Upgrades — Airfare is limited to the lowest available class of passage, such as coach or economy, and should be purchased at the earliest reasonable opportunity. If that class is not offered for a given flight segment, the lowest class actually available may be purchased and is not considered an upgrade. For flight segments longer than six hours, an upgrade to premium economy may be approved in advance by the Vice President or equivalent, or Dean, with spending authority over the funds being used; appropriated and sponsored program funds may not be used for the cost of the upgrade above the economy fare. Seat selection fees are allowable when paid with local funds. When appropriated funds are used, class of passage, seat selection, and upgrade fees are governed by state travel policy.

Idaho State Board of Education
GOVERNING POLICIES AND PROCEDURES

SECTION: V. FINANCIAL AFFAIRS

Subsection: J. Travel and Moving Expenses

December 2008 December 2026

iv. Airfare — Seat Upgrades for Medical: Airfare upgrades are allowed to accommodate a medical condition. Such upgrades must be approved by the institution's designated office (e.g., human resources or disability services, as determined by the institution) and be associated with documented medical accommodation. As with all travel described in this section, this remains subject to the general requirements in subsection (b), including pre-approval and documentation requirements.

v. Airfare — Personally Paid Upgrades: Employees are permitted to upgrade seats using personal funds under either of the following methods: (1) the employee pays for the entire flight using personal funds and seeks reimbursement for the allowable portion, which is limited to normal airfare allowances; or (2) the institution purchases the allowable airfare directly and the employee personally pays only the difference for the upgrade. When the second method is used, institutional procedures must ensure that no institutional funds are used for the upgrade portion and that any upgrade cost advanced by the institution is repaid by the employee before travel.

vi. Per Diem: State per diem rates will apply to travel covered by appropriated or sponsored program funds. Institutions can permit higher per diem rates when local funds are used. Per diem rates must be established in institutional policy and must be consistent across the institution.

vii. Personal Vehicles: Travelers can choose to use a personal vehicle instead of a rental vehicle or institutional vehicle. However, their allowable expense is limited to the lesser of the cost of the rental or mileage reimbursement.

viii. Personal Vehicles: Travelers who use a personal vehicle instead of an available institutional vehicle are not eligible for mileage, except where the traveler uses a personal vehicle for safety reasons, the personal vehicle is more practical to conduct the travel, or the personal vehicle facilitates personal transportation needs when institutional business is not being conducted. Where an exception applies, reimbursement is limited to the lesser of the cost of the rental vehicle or mileage reimbursement, consistent with paragraph vii above.

ix. Personal Vehicles: Reimbursement for use of personal trailers, ATVs, snowmachines, watercraft, planes, or similar equipment is not permitted.

x. Ground Transportation: The use of taxis, rideshares, and public transit are allowable forms of ground transportation. Fares associated with these modes of travel are allowable and shall adhere to state travel limits.

Idaho State Board of Education

GOVERNING POLICIES AND PROCEDURES

SECTION: V. FINANCIAL AFFAIRS

Subsection: J. Travel and Moving Expenses

~~December 2008~~ December 2026

d. Student Travel

Student travel has unique requirements and considerations. Institutions are required to establish policies and procedures specific to student travel. Those policies and procedures can differ from state travel policy. Student travel should be cost-effective and efficient, but safety is expected to be prioritized over cost.

e. Athletic Travel

Athletic travel has unique requirements and considerations. Institutions are required to establish policies and procedures related to Athletic travel. Athletic travel policies and procedures can differ from state travel policy. Athletic travel should be cost-effective and efficient, but safety is expected to be prioritized over cost.

Documentation for athletic related travel must capture the names of any employees, guests, or volunteers who participate in athletic travel as well as their purpose for participation.

f. Travel Premiums

Travel premiums and benefits earned through official travel such as frequent flyer miles or hotel points, awarded as the result of official State travel are the property of the traveler. Travelers are permitted to be reimbursed for travel premiums when used for institutional travel. When a traveler redeems personal travel premiums to book official travel and seeks reimbursement, the institution must document a comparable cost — the cost of a similar itinerary purchased through normal channels at the time of booking — and limit reimbursement to that comparable cost.

g. Volunteer and Non-Employee Travel

Travel costs for volunteers or non-employees who perform services for or on behalf of an institution are allowable. Volunteers and non-employees will adhere to travel policies and procedures applicable to employees.

h. Job Candidates

Institutions shall establish policies and procedures related to travel for job candidates. Travel expenses for job candidates are restricted to limits in state policy.

i. Combined Personal and Business Travel

Idaho State Board of Education
GOVERNING POLICIES AND PROCEDURES

SECTION: V. FINANCIAL AFFAIRS

Subsection: J. Travel and Moving Expenses

~~December 2008~~ **December 2026**

When personal travel is combined with institutional travel, only the business-related portion of expenses is reimbursable. If combining personal and business travel results in higher airfare cost than a direct business-only itinerary, the institution shall only reimburse the cost of the most economical direct business-only route. The traveler is responsible for any additional cost attributable to personal travel. A cost comparison documenting the difference is required.

j. Spousal and Dependent Travel

Expenses for spouses, dependents, or other companions traveling with an institutional traveler are not reimbursable unless the companion's presence serves a legitimate and documented institutional business purpose and is approved by the Vice President or equivalent, or Dean, with spending authority over funds to be utilized for travel. Spousal or dependent travel specifically provided for in an employment agreement approved by the Board is allowable as provided in that agreement. Spousal or dependent travel for the chief executive officer must be approved in advance by the Executive Director of the State Board of Education or designee.

k. International Travel

All international travel must be approved by the Chief Executive Officer or designee. Institutions will establish policies and procedures specific to international travel. International travel has unique safety and compliance considerations, and those shall be prioritized.

3. Moving Expenses

a. Institutional Policies

~~Each institution and agency must establish a policy and procedures on reimbursement for or payment of moving expenses consistent with policies approved by the State Board of Examiners.~~ Each institution and agency must establish policies and procedures for reimbursement or payment of moving expenses. Institutional policies and procedures must be consistent with moving policies approved by the State Board of Examiners.

b. Approval of Expenses

~~Reimbursement for or payment of moving expenses requires approval by the chief executive officer before the move and must be consistent with the policy approved~~

Idaho State Board of Education
GOVERNING POLICIES AND PROCEDURES

SECTION: V. FINANCIAL AFFAIRS

Subsection: J. Travel and Moving Expenses

~~December 2008~~ **December 2026**

~~by the Board.~~ Reimbursement for or payment of moving expenses requires approval through institutional procedures before the move occurs.

c. Exceptions

Exceptions to the maximum reimbursement, as specified in Idaho Code 67-5337 and any rules for the reimbursement of moving expenses promulgated by the Idaho Division of Human Resources, must be approved in advance by the Executive Director ~~of the institution~~ of the State Board of Education or designee.

d. Written Agreement

All moving expenses shall be documented in a written agreement between the institution and the employee. Written agreements shall be retained in the institution's human resource department.

e. Tax Reporting

Institutions shall advise employees that moving expense reimbursements may be subject to federal and state income tax reporting requirements. Institutions are responsible for ensuring appropriate tax treatment and reporting of moving expense payments in accordance with state and federal tax law and regulations.

f. Reports

Annual reports of all moving expense reimbursements must be reported on each October 1 to the Division of Financial Management and Legislative Services Office.