LC State
Emburse Travel Procedures Manual



Emburse Travel Procedure Manual

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1. General Purpose

A. The purpose of these procedures is to convey the basic guidelines for all personnel, defined as employees of the State of Idaho, when traveling on official LC State business. It is the intent of policy that the individual traveler should neither gain nor lose personal funds while in travel status. All reimbursable travel must have been properly authorized, actually incurred, essential in achieving the goals or fulfilling the responsibilities of a particular department and conducted in the most economical and practical manner for the college.

2. Conflict of Interest

A. No employee should be or appear to be subject to influences, interests, or relationships, which conflict with the best interests of the college, relative to the utilization of institutional funds while traveling on official business.

3. Observation of Budgetary Constraints

A. In the conduct of travel assignments, each employee is expected to plan and execute assignments so that costs do not exceed budgetary limitations. College funds should neither be committed nor should travel expenses be incurred without prior approval by the delegated authority.

4. Travelers with Disabilities

A. With prior approval of the delegated authority, employees with disabilities may be allowed payment of certain additional travel expenses to accommodate their disabilities. These allowances include, but are not limited to, subsistence and transportation of an attendant, the cost of specialized transportation, the increased cost of specialized services for public carriers, or special baggage handling.

5. Third Party Reimbursements, Rebates, Promotions

A. When a third party is expected to reimburse the college for travel costs, that information along with the name and address of the third party must be included on the pre-approval. The reimbursement must be made payable to LC State or endorsed in the college's favor. It is the traveler's responsibility to initiate reimbursement and to ensure that any funds received are remitted to the college. Expense reports anticipated to be reimbursed by a third party must be charged to an institutional local account. If the travel expenses are incurred by the college, the reimbursement must be made directly to the college. If the third party reimburses an employee for expenses after the employee has been reimbursed by the college, the employee must repay the college the lesser of (i) the total amount paid by the third party, or (ii) the total amount reimbursed to the employee by the college. Under no circumstance shall the traveler knowingly receive duplicate reimbursement for the same expense from both the State and a third party. If the third party does not have a reimbursement request form, a general form is available on the Controller's website under the travel form section.

B. Although the use of Purchasing Cards (p-cards) is primary and direct billing is the secondary preferred method of payment, travel awards and benefits such as frequent flyer miles awarded because of college travel will become the property of the traveler and will not be claimed by the college. However, if the traveler chooses to use these travel awards or benefits for official college business, the employee is not entitled to reimbursement for the value of such, only direct out of pocket costs will be reimbursed.

6. General Guidelines

A. The traveler is responsible for complying with LC State travel policies and procedures and obtaining and maintaining required documentation related to the travel. LC State may authorize internal policies and internal controls that are more restrictive than those provided in Idaho State policies. Reimbursement for personal expenses incurred while on official college business is not permitted. When a single trip has more than one purpose and the traveler is eligible for reimbursement from more than one source, the traveler is expected to arrange an equitable distribution of the total costs among all sponsors, both internal and external.

B. Payment Methods for expense for travel are preferred on p-card or direct billing to minimize the need for the traveler to incur costs prior to being reimbursed. Personal credit cards are allowed during official State travel; however, the use of personal credit cards for official State travel does not create an obligation of the State to reimburse interest charges, annual fees, late payment fees, finance charges, penalties, or other costs associated with the traveler's personal credit accounts.

C. If a group of employees traveling together on official business incur joint expenses to be reimbursed by the same source, some or all of those joint expenses may be paid and reported by one traveler. If a person traveling on behalf of the college is accompanied by a person not an LCSC employee or not on official LCSC business, then reimbursement to the individual on official travel is limited to the actual expenses incurred or to the amount that the traveler would have incurred if traveling alone, whichever is less. Refer to Policy 4.112 Use of college-owned and college-rented Vehicles, prior to permitting persons not on official business to accompany official travelers in a college owned or rented vehicle.

(1) Policy 4.112: Found on website https://www.lcsc.edu/policies

D. Refer to the Controller's Office website for mileage and per diem rates. Emburse Enterprise will use the correct rates for the date of travel, even if the expense report includes dates that cross updated rates.

7. Travel Delegation

A. Emburse Enterprise forms are set up to route correctly for approvals based upon the following requirements.

(1) Travel delegation: amount of expenses to be approved by: Department Heads –up to $4,999, Vice Presidents - $5,000 - $9,999, and President - $10,000 and above.

(2) The delegation amount is for the pre-approval. Ex: if the pre-approval exceeds $4,999 then the respective VP will also sign off. If the Pre-approval is lower than $5,000, the pre-approval approval ends at the department head level. If the pre-approval is over $10,000, it will go to the President for approval.

(3) All out of state travel that is not contiguous to the State of Idaho requires additional advance approval by a Vice-President. Contiguous states are Washington, Oregon, Montana, Utah, Nevada, and Wyoming.

(4) All foreign/international travel requires advanced approval by the President, IT and Risk Management, see section 15.

8. Travel Pre-Approval

A. All business travel away from an employee's official workstation must be supported properly completed pre-approval in Emburse Enterprise. To initiate approval of travel involving college funds, the pre-approval must be completed, approved by the delegated authority, and received in the Controller's Office prior to departure.

B. Pre-approvals should not cross fiscal years unless it is for an event such as a conference that takes place over fiscal year end.

C. A traveler may not approve of his/her own pre-approval.

D. A traveler must identify the account that will be charged. Emburse Enterprise will route appropriately for signature based upon the account chosen when completing the pre-approval.

E. After final appropriate approval, the pre-approval will show as approved under the pre-approvals when viewing the traveler's user account in Emburse Enterprise. An email is also sent to the traveler once finished full approve process.

F. If it becomes necessary to change the amount or dates on the pre-approval after it has been fully approved, a new pre-approval will need to be submitted. The original pre-approval will need to be expired in Emburse Enterprise.

G. Local/regional travel authorizations are allowed on a calendar monthly basis (example: January or February or March) if they do not qualify for vicinity travel (see definition of vicinity travel below).

H. Official out-of-state or foreign travel by college employees requires additional advance approval by the delegated authority, except travel involving states contiguous to the state of Idaho (i.e., Washington, Oregon, Montana, Utah, Nevada and Wyoming).

I. No travel expenses should be obligated until the pre-approval has been finalized.

J. Submit each pre-approval only once. After a expense report is submitted the pre-approval is used/expired and cannot be used again. A new pre-approval is required for subsequent travel.

K. If all expenses are expected to be paid by P-Card or Direct Bill a pre-authorization is still required for estimated expenses.

L. If there are no expenses to be incurred by the traveler, a PA or email/memo to the department/division head still needs to completed and retained at the that level. This can be referred to as a no-cost travel authorization. It is the department's choice if they prefer a PA to be completed or will accept an email/memo. However, the preferred method should be the same for all employees within that department for continuity. If expenses are actually incurred when traveling on a no cost travel authorization, exceptions for proper payment can be requested in writing through the applicable Vice President or President's offices.

(1) College employees traveling during regular duty hours, but who are not on duty or on approved college business, are not covered by institutional liability insurance or industrial accident insurance.

9. Mode and Route of Travel

A. General

(1) Travelers shall use the most cost-effective and efficient mode of travel. Travelers and approving authorities should utilize statewide contracts when available. Travelers should book airfare, lodging, and rental vehicle services at the earliest reasonable opportunity whenever practical and cost effective. Exceptions to this requirement may be allowed due to unusual or unforeseen circumstances that are properly documented and submitted with the pre-approval or expense report and approved in a timely manner by the proper authority. When, for personal reasons, the mode of travel used is not the most cost-effective and efficient mode available and such a deviation is properly authorized, only the costs which would have been incurred using the most cost-effective and efficient mode available will be allowed. Any costs associated with excess travel time resulting from the use of other modes of travel for personal reasons shall not be allowed. The excess time shall be charged to the traveler's accrued leave.

(2) Before traveling in college owned, leased, or rented vehicles refer to Policy 4.112, Use of College-Owned and College-Rented Vehicles.

(3) An LC State Vehicle use agreement is required if the trip includes the use of a rental vehicle or an institution owned vehicle.

B. Rental Vehicles

(1) When traveling by vehicle, employees are expected to use a rental car through one of the college's primary state contract vendors when the rental car results in the lowest cost compared to mileage reimbursement (also see private vehicles below). However, if an employee travels to a destination where a state-contracted vendor is not available, or if the state vendor cannot meet special purpose vehicle requirements, another rental car company can be used, and the reasoning must be documented on the expense report. Additional insurance should not be purchased when using a statewide contract. The coverage is included in the contract. All car rentals should be made in the name of the State of Idaho, and of the College. Rental vehicles are to be used for college related business only. If used for personal travel, reimbursement may be denied.

(2) The size and style of the rental vehicle shall be consistent with the travel needs. Consideration should also be given on gas versus EV vehicles as EV vehicles can be more expensive to rent as well as to charge versus fueling a gas vehicle.

(3) The vehicles, such as vans, owned by the college are insured for auto physical damage coverage.

(4) College employees are required to complete the Vehicle Use Agreement and a license background check and submit to Security. https://www.lcsc.edu/public-safety/forms

C. Private Vehicles

(1) Travelers are never required to use their privately-owned vehicle for official travel. When an employee elects to use a privately-owned automobile for official travel, the resulting mileage reimbursement can be computed appropriately using "calculate mileage" under the Ground Transportation mileage tile in Emburse Enterprise. Mileage can be computed according to Google Maps, Apple Maps, or other commercially recognized mapping service supporting the most direct and efficient route. Travel log with odometer readings are permissible only when mileage computations cannot be readily or easily determined from the aforementioned sources. Maps or travel logs must be submitted with the Expense Report request. However, using the "calculate mileage" process is the preferred method.

(2) Mileage will be reimbursed at the rate set by the State Board of Examiners and can be found on the Travel webpage.

(3) A lesser amount for mileage reimbursement may be authorized by a department head/director to conserve department funds or meet specific limitations stipulated

by grants and contracts. Explanation must be clearly communicated on the Pre-Approval. This will need to be submitted using a mileage travel log in Emburse Enterprise instead of the "calculate mileage" process.

(4) 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.

(5) Reimbursement for use of personal trailers, ATVs, snowmachines, watercraft, planes, or similar equipment is not permitted.

(6) When choosing to use a private vehicle for travel, reimbursement for gasoline is unallowed in lieu of mileage.

(7) Expenses are not allowed for travel between home and office or for other non-official purposes.

(8) Mileage from the official primary workstation to the airport is reimbursable. Mileage from the traveler's home to the airport is not reimbursable unless it is a shorter distance.

(9) Private Vehicle Liability - Employees who choose to use their private vehicle for official travel do so as a matter of their own convenience and at their own risk. In the event of an accident, the employee's personal insurance carrier is primary for both liability and physical damage coverage. Employees who elect to use their private vehicles on a regular basis to perform college business are advised to contact their private insurance carriers.

D. Taxi and Other Public Transit: Taxi services, airport shuttles, or other public transit such as Uber or Lyft while traveling are allowable expenses. Reasonable gratuities associated with ride share or taxi services are allowable up to twenty percent (20%) of the transportation total fare. Evidence must be submitted that identifies the itinerary of each use which coincides with the official travel requirements.

E. Vehicle parking fees: Parking fees are an allowable expense based on the proximity to the temporary work location and are usual and customary. Receipts attached to the Expense report must substantiate claims for parking fees.

F. Standard Distances Between Travel Points: Mileage between an employee's home and workstation is generally considered commuting and is not reimbursable. If an employee begins business travel from home, the reimbursable distance is the lesser of the mileage between their workstation or home and the travel destination.

G. A standardized roundtrip: Mileage reimbursement may be calculated using the State of Idaho mileage chart. This is located on the Controller's Employee Travel website under current mileage rate; https://www.lcsc.edu/controllers-office/employee-travel

H. Vicinity Mileage

(1) In addition to mileage for travel between localities, reimbursement is authorized for the use of private vehicles for travel in and about a community while in travel status in the conduct of official business. Such mileage should be consolidated and commented as "vicinity travel" on the Expense report.

(2) "Vicinity Mileage" can be reported over an extended period of time-up to six full calendar months (for example: January - June), but cannot cross fiscal years. Mileage needs to reach 50 miles within a six-month period. **Claims must be submitted no later than 30 days after reaching the 50-mile threshold** and prior to the Fiscal Year end due date to be eligible for processing and year end reimbursement. After an expense report is submitted the pre-approval is closed/expired and a new pre-approval is required for subsequent travel.

(3) When using a privately-owned automobile for official travel, the resulting vicinity mileage reimbursement can be computed appropriately using "calculate mileage" under the Ground Transportation mileage tile in Emburse Enterprise. Mileage can also be computed according to Google Maps, Apple Maps, or other commercially recognized mapping services supporting the most direct and efficient route. Travel log with odometer readings are permissible only when mileage computations cannot be readily or easily determined from the aforementioned sources.

(4) Vicinity Mileage same geographic area is defined and calculated as being within a 20-mile radius of Lewis-Clark State College or temporary work location. It would not matter how many locations you went to in a day, as long as all have the explanation and travel log of each location; however, travel must be within 20 miles of the same geographic area at all times. If the mileage radius is exceeded, the normal process of filing travel authorization claims should be followed prior to the travel.

(5) The State defines Vicinity Mileage as travel for official purposes in and about a city, including travel within a traveler's official primary workstation, when not constituting a trip between two communities. Vicinity mileage may include travel between meetings, temporary work locations, training sites, airports, or other official business destinations within the same general geographic area. For purposes of LC State Vicinity Mileage travel only, the 20-mile radius shall be considered as the same community and not within two communities.

I. College Owned Vehicles

(1) The use of college vehicles for personal or other non-official business is strictly prohibited. Commuting from home to workstation is permissible only when beginning or ending an authorized trip outside of regular work schedule or for other reasons documented and properly authorized.

(2) Individuals who are not on college business, including family members, may not operate or ride in a college vehicle or college rented vehicle unless prior approval has been granted by the appropriate delegated authority in accordance with Policy 4.112. Supporting documentation must be attached to the pre-approval.

(3) State and local traffic laws must be observed at all times. Any employee committing an infraction of these laws shall be personally liable for any damage if the employee is acting outside the course and scope of official duty. Employees shall be personally liable for any fines arising from infractions of state and local traffic laws. Only individuals who possess a valid operator's license may operate college vehicles. Seat belts must be worn at all times and cell phone usage is discouraged while operating or riding in college vehicles.

J. Travel Numbers

(1) Proper travel authorization is required prior to obtaining a Travel Number. To obtain a travel number, contact the Controller's Office with the traveler's name, travel date, travel location, vendor name and cost center number.

(2) A Travel Number is required for all direct bill employee travel expenses that are not put on a p-card. It functions in the same way a purchase order number works, but is only for employee travel expenses.

(a) The Controller's Office will record the date and the name of the employee who provided the above information. Upon proper submission of the above information a Travel Number will be released immediately. One Travel Number must be obtained for each direct bill expense.

K. Air Travel

(1) The cost for commercial airfare shall be limited to the lowest available class of passage rate, such as "coach" or similar classification. Airfare is limited to the lowest economy class for flight segments under six hours. Fees for seat selection within this class are allowed. Upgrade to premium economy is for flight segments over six hours. Appropriated and sponsored program funds cannot be used for this purpose, and the upgrade must be approved in advance by the Vice President or Dean who has spending authority of funds being used. If a no cost upgrade was received, submit the documentation with the Expense Report. Additionally, it must be based on the most direct method of transportation. Any ticket changes

must be properly documented on the Expense Report and receive prior authorization by the respective delegated authority.

(2) Seat Upgrades for Medical: Airfare upgrades are allowed to accommodate a medical condition. Such upgrades must be approved by the institution's human resource department and be associated with documented medical accommodation.

(3) Personally Paid Upgrades: Employees are permitted to upgrade seats using personal funds. The employee must pay for the entire flight using personal funds and seek reimbursement for the allowable portion. The allowable portion is limited to normal airfare allowances.

(4) Baggage fees charged by commercial airlines are allowable but should not exceed one checked bag. Only one carry-on bag per departure unless additional baggage costs are necessary and approved in advance as well as properly documented on the pre-approval or on the expense report if approval was after the original pre-approval.

(5) Air travel payments – P-Card

(a) It is preferred that airline tickets be purchased by p-card. They are an allowable p-card expense and strongly encouraged. Refer to the Purchasing Card Policy and Procedure Manual.

(6) Air travel payment- Employee Payment

(a) This is the least preferred method and should not be utilized without prior approval from a division/department head with a justification attached to the pre-approval as to the reason for using a personal credit card. The use of personal credit cards for official State travel does not create an obligation of the State to reimburse interest charges, annual fees, late payment fees, finance charges, penalties, or other costs associated with the traveler's personal credit accounts. In finding the most economical airfare, an employee may receive approval to pay for the airfare with personal funds and request reimbursement on the Expense Report by supplying a detailed receipt after travel has occurred.

(7) Air travel payment - Non-Refundable airline tickets

(a) This method is not preferable and may result in a disallowable expense.

(b) Airlines are continuously changing their fares and the policies governing those fares. A common way to obtain a deeply discounted ticket is to buy a "non-refundable" ticket. However, most airlines will no longer

exchange a non-refundable ticket after the plane has departed. Some airlines will allow for standby on the same day of their original departure with an exchange fee. Check with the travel agent or airline websites for exact rules and how the specific airline and fare type work. Obtain approval from delegated authority and provide documentation.

(c) Most non-refundable tickets must be used on the ticketed date of travel.

(d) Many tickets are non-refundable, while others may be subject to a refund penalty which limits their refundable value. In most cases, the words non-refundable or non-ref are generally printed on the ticket and ticket receipt.

(e) Certain tickets do not allow exchanges/refunds at all. Other tickets may allow exchanges (other than a name change) with a fee. Most airlines charge a fee at the time an unused ticket is exchanged.

(f) Fully unused non-refundable tickets may be applied as a credit towards the purchase of one new ticket in the passenger's name.

(g) Travel must commence within 1 year of the original issue date. If the fare for the new journey is lower, any residual amount will be forfeited. Additional fees may apply.

(h) Employees with non-refundable tickets that allow changes normally have a full year from the date their original ticket was issued to reschedule without losing the value of their ticket, provided they cancel their reservations prior to scheduled departure time. The rescheduled trip will need to be approved through the normal routes and reflect the use of a non-refundable ticket in the comments field of the pre-approval. It is up to the department to monitor and make sure any non-refundable tickets are used within the airline time requirements and used toward approved college business.

10. Lodging

A. Travelers should ask for educational or governmental discounts at all hotels and motels, as many offer reduced rates. Within Idaho, a waiver of the state sales tax should also be requested.

B. Proximity and daily rate should be the primary consideration when selecting lodging. Lodging for a non-employee companion accompanying the traveler is not allowable. Lodging costs within an employee's home station are not allowable.

C. A Purchasing card (p-card) is strongly encouraged for authorized lodging. Direct billing from the hotel is the secondary preferred method of payment. Refer to the Purchasing Card Policy and Procedure Manual.

D. Lodging costs may be direct billed to LC State with prior approval of the delegated authority.

E. Short-term lodging services such as Airbnb-'s and Vrbos may not be used for official state travel unless the traveler obtains prior written approval in advance by the designated authority. The Designated authority would be department head approval via email. The approval letter must be attached to the Pre-Authorization. Approval is required because short-term rentals vary widely in safety standards, insurance coverage, and regulatory compliance. These variations can increase the State's liability exposure, limit its ability to ensure employee safety, and complicate emergency response or duty-of-care obligations. Along with the designated authority the following items must be addressed and determined to be reasonable when booking:

(1) Booking terms and conditions.
(2) Pricing details for standard charges (i.e., cleaning fee, service fees and applicable non-state taxes are all allowable – towel service, etc. are unallowable.
(3) Pre-payment or deposit.
(4) Cancellation and refund policies.
(5) All four of these areas should be reviewed and questions addressed with the Controller's Office. If all is compliant with our travel policy, the use of Airbnb would be allowable and the use of p-card permitted.
(6) In the event an item is found to be an unallowable expense, the employee will be required to refund the institution.
(7) Refer to Contract Management Policy 4.131

F. 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. Under no circumstances 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.

11. Meal Expenses

A. A per diem allowance for meals, including gratuity, shall be paid to the traveler in accordance with the amounts set by the State Board of Examiners, when in official travel status. The per diem allowance is a fixed amount and is not a reimbursement for actual costs incurred. If Per Diem meal rates are used, no meal receipts are required.

B. Same-day travel may qualify an employee for a partial-day allowance, subject to the following time limitations. These limitations shall also be applied to overnight travel to determine eligibility for meals on the first or last day of travel:

1. Breakfast: 25% Allowed only if the actual departure time is 7:00 am or earlier and if the return time is 8:00 am or later.

2. Lunch: 35% Allowed only if the actual departure time is 11:00 am or earlier and if the return time is 2:00 pm or later.

3. Dinner: 55% Allowed only if the actual departure time is 5:00 pm or earlier and if the return time is 7:00 pm or later.

C. According to I.R.S. regulations, meal reimbursements for business travel that do not require an overnight stay must be reported as taxable income. The I.R.S. considers these meal costs as "personal" rather than "business" expenses and the reimbursements are subject to federal, state income and applicable Social Security and Medicare taxes.

D. The meal allowance shall be based on the rate at the temporary work location, and on the final day of the travel, the allowance shall be the rate for the location where the traveler last stayed the night prior to returning to their official workstation.

E. Tips and gratuity are included in the meal allowance and cannot be claimed separately, even if the gratuity is not related to a meal expense. This includes but is not limited to airport shuttle services, baggage handling, hotel services, or for which gratuities are usual and customary for the services provided. Tips associated with ride share or taxi services are allowable up to twenty percent (20%) of the transportation total fare.

F. If a conference or workshop includes a meal, the traveler cannot claim per diem for that meal. If an optional meal(s) is offered for a price, the traveler is entitled to the per diem rate for that meal.

G. If the lodging location offers breakfast, the traveler cannot claim per diem for that meal, unless it is only a continental (fruit, cereal, pastries) offering.

H. Several locations, such as Alaska, Hawaii and international sites, have a daily federal per diem rate of $75 or higher. Meal expenses in such locations must be supported with original hard copy detailed receipts. The requirement is because the IRS scrutinizes higher per diem rates as possible taxable income to the traveler. The traveler can claim a max of $74 per day to avoid having to submit detailed receipts.

I. Following is a link to an In-State per diem calculator. This can be found under per diem rates on the employee travel website https://www.lcsc.edu/controllers-office/employee-travel.

12. Conferences/Workshops/Meetings/Trainings

A. Conference, Training, or Workshop

1. A copy of an itinerary or agenda for conferences, trainings, workshops, and/or seminars **must be** included with the expense report to help determine what expenses are appropriate for reimbursement and are required by state policy. If an agenda is not provided, one must be written up and submitted with the expense report.

2. If a registration fee is required to attend the event and was prepaid by credit card or direct bill, the expense must be listed on the expense report with a copy of the invoice showing the amount. Registration fees for these events should never be paid by a personal credit card.

B. Publicly Advertised Meeting

1. Travel to a publicly advertised meeting where an agenda is advertised or a meeting in which an agenda is provided will require the agenda to accompany the expense report.

C. Business Meeting

1. It is encouraged to write up and submit an agenda with the expense report for business meetings in which an agenda is not provided.

13. Advance Payment of Travel Expenses

A. Generally, only full-time faculty and staff on the payroll at the time of the advance request are eligible to receive a travel advance. Exceptions may be requested by a traveler's delegated authority.

B. P-card and direct billing should be used for most travel expenses, particularly lodging, airfare, and rental car. Advances are limited to meal per diem and reimbursable mileage. The Controller's Office will provide the employee with an advance of up to 75 percent of the advance estimate if it exceeds $250.00. The advance must be requested on the pre-approval and submitted to the Controller's Office with all authorized signatures no later than five (5) working days prior to the date that direct deposit is needed. All travel advances will be paid by direct deposit. A traveler may have no more than two travel advances outstanding at one time. Prior to the release of a third travel advance, the traveler must submit a completed travel form including receipts for at least one of the previous trips. The following steps need to be completed for a cash advance in Emburse Enterprise.

1. Employee will do a Pre-approval for the full travel amount checking the Travel Advance Needed box.
2. When approved by the Travel Desk, a comment will be entered stating the amount that the advance can be given for.

3. Employees will then do a Cash Advance Expense Report for that amount. The Travel Desk will verify the amount when approving the Cash Advance Expense Report, which will then issue the advance to the employee. This Cash Advance Expense Report will sit in the e-wallet as a credit.
4. Employee does an expense report for the full amount of all reimbursable expenses related to the trip. They will pick the Cash Advance Expense Report in the e-wallet when doing that report and it will then reduce the claim by that amount.

C. On "rare" occasions, when short notice of an upcoming trip will not permit compliance with the above policy, a request for an emergency travel advance can be submitted to the Controller's Office for consideration. However, 24 hours is the minimum amount of notice required to process an emergency travel advance.

D. When a registration or lodging deposit is required in advance of the travel date, the vendor's name, address, amount required, and date needed, should be noted on the pre-approval.

E. If a trip is canceled, advances must be returned within fifteen (15) days of cancellation to the Controller's Office. The Expense report should be completed indicating any costs incurred as well as a written explanation regarding the cancellation.

14. Substantiation of Travel Expenses

A. Requests for Expense report reimbursement should be submitted to the Controller's Office within 30 calendar days following the completion of the official travel (14 calendar days if a travel advance was provided). Expense reports will not be accepted 90 days after travel. Every expense report must have a pre-approval imported on it, except for cash advance request.

B. The Expense Report must be approved by the Traveler and the next level up, commonly the direct supervisor, until a minimum of department head approval. Also, if the claim is more than 25% higher than the authorization, or $150, whichever is greater; the claim must be routed for additional approval to a VP.

C. All p-card expenses related to the travel should be listed in the comments on the expense report and scans of all receipts need to be provided. If the traveler is being reimbursed directly for an expense that was not paid by p-card, only a scanned copy of the receipt is required to be attached to the expense report. The department will be responsible for retaining original receipts per the 4.103 Records Retention Policy. Receipts that do not reflect itemized charges cannot be used in lieu of a detailed receipt. Valid receipts can be electronic receipt, digital confirmations, screenshots, and electronic transaction records; however, must still be itemized with detailed transactions. Receipts must show vendor name, date, detailed description of purchase, amount and evidence of payment. For those misplaced receipt items, which the traveler has made a reasonable effort but is unable to obtain replacement receipts, departments should provide a memo addressed to the

Controller explaining the expense and verifying the amount, signed by the delegated authority. Receipts are required for expenses except for (a) mileage reimbursement for use of private vehicles, and (b) per diem meal expenses.

D. To substantiate expenses for registrations and Internet purchases, the following apply if itemized receipts are not available:

1. For registration reimbursements specifically, where an receipt is not available, a copy of the registration form is acceptable if the fee is noted on the form, along with the registration date and employee's name.

2. For those using the Internet for airfare, registrations or rental cars, a printout of the web site invoice showing the URL address, amount, date, detail description of purchase, name of employee and type of payment used will be acceptable.

E. Total miles traveled must be submitted when claiming expenses for use of private vehicles by using the "calculate mileage" tile under Ground Transportation and Mileage. Mileage can be computed according to Google Maps, Apple Maps, or other commercially recognized mapping service supporting the most direct and efficient route. Travel log with odometer readings are permissible only when mileage computations cannot be readily or easily determined from the aforementioned sources. Specific departure and arrival times must be reported on the Expense report to accurately calculate partial-day meal reimbursements. When choosing to use a private vehicle for travel, reimbursement for gasoline is unallowed in lieu of mileage.

F. When a college employee receives a travel advance, the signed Expense report, scanned receipts and any other substantiation must be submitted to the Controller's Office no later than 14 calendar days after returning from a trip. Failure to comply may eliminate future travel advance privileges for that employee. Failure to comply with this policy does not prevent an employee from traveling and receiving reimbursement for legitimate travel expenses but does preclude subsequent travel advances.

G. The Controller's Office will process expense reports on a timely basis after receiving proper and complete substantiation for expenses claimed. The amount due the traveler will be reduced by any advance received and a direct deposit will be issued for the net amount due. Where the advance exceeds the actual expenses substantiated, the Controller's Office will notify the traveler of the amount due. The traveler must pay the balance at the cashier's window within 30 days. Additional travel advances will not be approved if the employee has an outstanding advance in delinquent status.

H. All employees are required to sign up for Direct Deposit in order to receive travel payments or other funds processed through the Controller's Office.

15. Foreign Travel

A. Official foreign travel of college employees must be approved in advance by the President or delegated authority. Employee must check boxes for "Contact IT Dept" and "Contact Risk Management" on pre-approval. This will automatically route the pre-approval to proper approval authorities.

B. Official foreign travel of college employees must be reported, DIRECTLY after the travel authorization is approved, to Risk to obtain foreign travel liability insurance from the Office of Risk Management in Boise.

C. The foreign travel per diem allowance (FTPDA) is payment in lieu of reimbursement for actual expenses. The FTPDA is intended to cover the costs of meals at adequate, suitable and moderately priced facilities including the cost of mandatory service charges, taxes, laundry and dry cleaning.

D. The FTPDA will be based on the most current publication of the "U.S. Department of State Maximum Travel per diem allowances for Foreign Areas." The daily FTPDA will be 100% of the listed M & IE (meals and incidental expense) rate in the above publication, but no more than $90.00 per day.

E. The actual cost of lodging plus applicable tax and service charges will be reimbursed to the traveler.

F. Usually, rental car liability insurance coverage does not carry forward to locations outside the United States. Rental car liability insurance should be purchased if necessary (and is reimbursable). The rental car company can provide specific provisions. The International per diem allowance begins at the time the traveler leaves from the initial U.S. location on the date of departure from the continental U.S., and ends upon the time of return to the final continental U.S. location.

16. Student Group, Volunteers, and Non-employees Travel

A. The following special provisions apply to groups of students and non-employees.

B. 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.

C. Authorizations –Group field trips must have one college employee designated as the leader or sponsor for each group. That person will be responsible for all record keeping relative to the trip and will show his or her name as the traveler on all forms, along with an identifying group name. In addition, a list of participants or the number of individuals in the group must be listed on all forms. Requisition forms will be completed and signed by appropriate delegated authority.

D. Two weeks before travel, a student representative for college clubs and/or organizations must visit the Risk Mgmt. Coordinator to review the Event Expectations list.

E. Advances – If an advance is needed, a separate requisition will be completed for each group for each trip. This advance is only applicable to per diem for the travel party plus any additional student-related expenses, not the staff/faculty expenses. The staff/faculty expenses are reported on their personal Expense report. The amount requested must not exceed the total estimated trip expenses. The employee designated as the leader or sponsor must be identified as the traveler and accepts full responsibility for the distribution, proper accounting, and safe return of any unused funds. All advances will be paid by check or if requested timely, direct deposited. Advances will be released two (2) working days prior to the initial date of travel as indicated on the requisition.

F. Reimbursement – Where official college club accounts are involved, a club officer or the faculty advisor is responsible for retaining documentation to substantiate expenses. Keep expenses separate for college employees and students. Employees will need to submit an Expense report for their expenses. Student expenses will be submitted on a requisition form through the requisition process. For all other college accounts, receipts must be submitted to the Controller's Office along with a reconciliation accounting for any advances; credit card billings are not acceptable. All disbursements made directly to a group member must be supported by a list of the recipients, showing how much was received by each individual as well as a signature acknowledging receipt. Departure and arrival dates and times must also be reported to accurately calculate meal reimbursements. Unused funds must be returned with the reconciliation within seven (7) working days after returning from the trip.

G. Use of any unused funds from one trip for another trip or for other purposes is prohibited.

H. A traveler may have up to two advances outstanding at any time. Prior to receiving a third advance, accurate and complete substantiation from at least one of the previous trips must be submitted to the Controller's Office. In cases where the expenses exceed the advance, the total cost of the trip will be reduced by the amount of the advance and reimbursement will be issued for the net amount due.

17. Student/Part-time/Irregular/Adjunct Employee Travel

A. Student, Part-time, and Authorized Volunteers may travel on official college business only under one of the following two designations and should always be reimbursed through the requisition process, not an Expense report. Irregular and Adjunct employees should submit through Emburse process.

B. Authorized Volunteers including but not limited to Students and Part-time employees may travel if they fall under the definition of an "Authorized Volunteer" which requires that they meet three criteria. The travel must in all cases occur:

1. at the request of the college
2. under the control of the college
3. for the benefit of the college

C. Student Organizations: Travel is allowable when necessary for organizational purposes, approved by the advisor, and within the guidelines of group travel. Rental vehicles can be arranged, but insurance coverage provisions should be closely examined, with additional insurance purchased when necessary to protect the travelers, the organization, and the college. A license background check is required of all students or authorized volunteers before operating a college owned, rented or leased vehicle. The background check is obtained through Security. See Policy 4.112 for all requirements and report to Risk Management in the office of the Vice President for Finance and Administration.

D. Otherwise, reimbursable travel is not allowed, except as stated for student organizations (addressed in a separate section). Travel must be authorized in advance by the appropriate delegated authority, documenting the benefit and its relation to the college. Individual approvals are required for each trip and annual authorizations are not permissible. No liability protection is provided for any personal or other unauthorized use of a vehicle. Reimbursable travel expenses are determined by the appropriate delegated authority but not to exceed travel levels outlined in this manual.

18. Presidential Spousal Travel and/or Related Expenses

A. General. LC State recognizes the need for continuing efforts to advance the reputation, status and economic position of the college. Expenses associated with college relation efforts may be reimbursed only when these activities are directly related to the objectives and mission of LC State.

B. Spousal Expense Reimbursement. With Presidential or delegated authority approval, when an employee's spouse is acting as a representative of LC State, travel and associated expense (e.g., meals, event tickets, sporting events, etc.) are reimbursable. **Per IRS Revenue Ruling 56-168**, the presence of the spouse must be **essential**, not just beneficial, to the employee being able to carry out his/her business purpose for the college. In such situations, (e.g., Invitational official dinner functions; program coordinator; guest speaker; etc.) reimbursement is nontaxable income to the employee. Spousal travel and/or related expenses are reimbursable only with authorized approval for the particular trip or event for which reimbursement is requested. Reimbursement for spousal expenses is limited to local fund sources.

C. Process. Per the Idaho State Board of Education, Governing Policies and Procedures, Section V, Subsection U, the college President is authorized to use foundation and local funds for entertainment and related expenses for official functions.

D. Procedures. When an employee's spouse is acting in a representative capacity of LC State, reimbursement is subject to the same travel policies and procedures as college employees. E. Reimbursement Process. Reimbursement for the employee's spousal travel is obtained by submission to the Controller's Office of a department approved employee travel authorization and claim showing separate spousal and employee details submitted on the same form which has been approved by the delegated authority. Documentation required for these activities includes the following:

1. Business reason for the activity
2. Individual(s) involved in the activity
3. Date of the activity
4. Location of activity
5. Original receipts
6. Copy of the approved Presidential or delegated authority employee's travel authorization which includes the Spousal Travel and/or Related Expenses

E. Refer to SBOE policy on Presidential Spouse travel (Executive Officers):

1. I.E. - Executive Officers | Idaho State Board of Education

19. Definitions

A. Daily Per Diem – Daily per diem is the amount reimbursable to college employees while traveling on official college business, such as meals, meal gratuities, fees and tips to waiters, porters, baggage carriers, bellhops, hotel maids, and stewards.

B. Travel Number (TN) – A TN is required for all direct bill employee travel expenses that are not put on a P-card. It functions in the same way a purchase order number works, but is only for employee travel expenses. Trips must be fully approved and authorized before you request a TN number

C. Travel Authorization (TA) – The official form used by college employees to define the nature of travel and submit a cost estimate of the trip with delegated authority approval. The form is located on the Controller's Office website.

D. Travel Expense Claim (TC) – The official form used by college employees to request reimbursement for actual cost incurred while on approved official college business. The form is located on the Controller's Office website.

E. Vicinity Mileage - defined and calculated as being within a 20-mile radius of LC State. For purposes of LC State Vicinity Travel only, the 20-mile radius shall be considered as the same community and not within two communities.

F. Official Primary Workstation – The official Primary Workstation is the location where the employee regularly performs his or her duties. If the employee's work involves recurring travel or varies on a recurring basis, an area defined by the agency that includes the location where the employee regularly performs his or her duties is considered the official primary workstation. Remote Work Locations or telework arrangements do not automatically establish an employee residence as the official primary workstation unless specifically designated in writing by the employing entity.

20. Allowable Expenses

A. Following is a list of allowable expenses. Note: the list is not all-inclusive.

B. Taxi or bus fares (receipts required when available)
1. Evidence must be submitted that identifies the itinerary of each use, which coincides with the official travel requirements.
2. Taxi services, ride share services (such as Uber, Lyft, or similar providers), airport shuttles, or other public transit while traveling for official State business are allowable. Transportation between the traveler's residence or official primary workstation and the airport is allowable in lieu of mileage reimbursement and parking costs when determined to be the more economical or practical option.
3. Tips associated with ride share or taxi services are allowable up to twenty percent (20%) of the transportation total fare.

C. Telephone calls (receipts required)
1. Including one (1) personal telephone call per day, limited to ten (10) minutes within the U.S.

D. All business-related expenses (receipts required)
1. Fax
2. Postage
3. Internet charges for hotels when required for business purposes

E. Registration fees (receipts required)
1. When required as admittance to conferences, conventions or other meetings

F. Laundry Services (receipts required)
1. When official travel duration is five (5) calendar days or longer

G. Parking (receipts required)
1. When necessary to protect college or private property, or for other reasons advantageous to the college

H. Rental Cars (receipts required)
1. When they represent the most economical and practical means of transportation.
2. Prior approval from delegated authority required.

I. Gas for rental and college vehicles only (receipts required)

J. Airfare with proper approval

21. Unallowable Expenses

A. The following is a list of expenses that are not reimbursable. Note: this list is not all-inclusive.

B. Personal

(1) Expenses of a personal nature incurred for the convenience of the traveler such as; traveling by indirect routes, stopovers for personal reasons, personal leave while on official travel status, leaving more than 1 day prior the event, returning later than the day after an event end.
(2) Deviations related to weather or personal reasons may be allowable if properly preauthorized, documented, and cost comparisons provided.
(3) Combining personal travel with official State travel shall not result in additional reimbursable costs to the State beyond those that would otherwise have been incurred for official business purposes alone. Cost Comparison showing the difference is required with personal leave while on official travel status.
(4) Lost /stolen cash or personal property.
(5) Avoidable expenses for non-business activities, such as sightseeing tours, etc.
(6) Additional charges incurred for personal reasons involving vehicle rentals.
(7) Excess cost of circuitous or side trips for personal reasons.
(8) Personal entertainment.

C. Airfare

(1) Travel cost associated with a spouse or other family members.
(2) Upgrades and seat fees unless prior approval and documentation exists.
(3) Trip/Flight insurance, unless for foreign travel.
(4) Extra baggage charges for personal items, such as golf clubs, skis, etc.
(5) Early boarding fees or additional airline convenience fees.

D. Hotel

(1) Telephone calls which are non-business related, except as noted in 20C. (1) above.
(2) Room service charges.
(3) Movies in hotel/motel rooms.
(4) Extra costs for an additional person(s) in the room.
(5) Additional charges for late checkout or uncancelled guaranteed reservations, unless pre-approved and authorized by delegated authority.

E. Vehicles

(1) Traffic citations, parking tickets and other fines.
(2) Locksmith charges on either motor pool or private vehicles.
(3) Repairs, towing services, lubrications, etc., for private vehicles or rental vehicles.

(4) Insurance on rental vehicles

F. Meals and entertainment
(1) Alcoholic beverages
(2) Per diem for meals that are included in registration fees

G. Personal Credit Cards
(1) interest charges
(2) annual fees
(3) late payments fees
(4) finance charges
(5) penalties or other costs associated with the traveler's personal credit accounts

Revision History

Date	Version	Summary of changes
02/01/26	Original	Emburse Travel Procedures Manual Original
11/01/26	Revised	To meet new State Policy as of 07/01/26