

TITLE 67
STATE GOVERNMENT AND STATE AFFAIRS

CHAPTER 20
STATE BOARD OF EXAMINERS

67-2001. CONSTITUTION OF BOARD. The board of examiners created by section 18, article IV, of the constitution of the state of Idaho is styled the "State Board of Examiners." The board shall be a self-governing agency in the department of self-governing agencies. The governor is chairman of the said board. The state controller is ex officio secretary of the state board of examiners.

[(67-2001) 1890-1891, p. 45, sec. 1; reen. 1899, p. 24, sec. 1; reen. R.C., sec. 144; am. 1913, ch. 15, sec. 1, p. 55; compiled and reen. C.L. 11:1; C.S., sec. 230; I.C.A., sec. 65-2001; am. 1974, ch. 7, sec. 1, p. 34; am. 1994, ch. 180, sec. 184, p. 541; am. 1995, ch. 44, sec. 58, p. 102.]

67-2002. MEETINGS OF BOARD -- CLAIMS. The state board of examiners shall have regular meetings not less frequently than monthly, and may hold such adjourned or special meetings as the chairman may direct and may meet at any time on call of the chairman or a majority of the board. No claim shall be examined and passed upon by any member unless a majority of the board is present.

[(67-2002) 1890-1891, p. 45, sec. 2; reen. 1899, p. 24, sec. 2; reen. R.C., sec. 145; am. 1913, ch. 15, sec. 2, p. 55; reen. C.L. 11:2; C.S., sec. 231; am. 1925, ch. 121, sec. 1, p. 168; I.C.A., sec. 65-2002; am. 1976, ch. 42, sec. 26, p. 106; am. 1986, ch. 321, sec. 1, p. 789; am. 2007, ch. 335, sec. 1, p. 984.]

67-2003. DUTIES OF SECRETARY -- RECORD OF CLAIMS. It is the duty of the state controller, acting as secretary of the board of examiners, to receive and file all claims against the state, and for this purpose he shall keep a book in which shall be entered a record of all claims so presented, giving the name and address of each claimant, the amount claimed, the amount allowed by the board, the number of the warrant by which paid, and such other information as may be necessary in order to preserve a complete history of each claim.

[(67-2003) R.C., sec. 145a, as added by 1913, ch. 15, sec. 3, p. 56; am. C.L. 11:3; C.S., sec. 232; I.C.A., sec. 65-2003; am. 1994, ch. 180, sec. 185, p. 541.]

67-2004. REGULATION OF PER DIEM TRAVELING EXPENSE ALLOWANCES. The state board of examiners is hereby authorized to adopt regulations fixing the daily, half-day and quarter-day allowances to be made to state officials and employees traveling on official business, within the lawful maximum daily subsistence allowance rate, and to require, by such regulations, such proofs in support of travel subsistence claims as may be deemed by it conducive to public economy.

[67-2004, added 1943, ch. 78, sec. 1, p. 162.]

67-2005. VOUCHER FORMS. It is the duty of the state controller to prescribe forms of vouchers on which all requests for expenditure of state moneys must be submitted, and when such forms of vouchers have been prescribed no request for expenditure of state moneys shall be received and filed by the state controller unless the same shall be presented on the proper form.

[(67-2005) R.C., sec. 145b, as added by 1913, ch. 15, sec. 3, p. 56; am. C.L. 11:4; C.S., sec. 233; I.C.A., sec. 65-2004; am. 1976, ch. 42, sec. 27, p. 106; am. 1994, ch. 180, sec. 186, p. 542.]

67-2006. TRAVEL EXPENSE -- VOUCHERS. On all vouchers submitted for travel expenses, there must appear a certificate signed by the head of the department for which the travel was performed, stating that the travel was performed under competent orders, the purpose for which it was undertaken, and that the same was necessary in the public service. The person submitting a voucher for travel expenses must sign thereon a certificate that the account is correct and just.

[(67-2006) R.C., sec. 145c, as added by 1913, ch. 15, sec. 3, p. 56; reen. C.L. 11:5; C.S., sec. 234; am. 1927, ch. 201, sec. 1, p. 279; I.C.A., sec. 65-2005.]

67-2007. STANDARD TRAVEL PAY AND ALLOWANCES. This act may be cited as the "Standard Travel Pay and Allowance Act of 1949." It is the express intention of this act that the provisions hereof shall supersede and control the language of any statute heretofore enacted relating to the allowance of requests for reimbursement for travel and/or subsistence, including, but without limitation, statutes which provide for the payment of actual and necessary expenses to any officer, agent, employee, clerk, board or commission of the state; and it is further intended that the provisions of this act, and regulations issued hereunder, shall apply to and govern all acts authorizing the payment for travel and/or subsistence which may be enacted hereafter unless the same shall be expressly exempted from the terms of this act. Such acts shall be construed as being subject to the provisions of this act unless an express exemption shall be set forth in such subsequent act.

[67-2007, added 1949, ch. 161, sec. 1, p. 349; am. 1976, ch. 42, sec. 28, p. 107.]

67-2008. DETERMINATION OF RATE OF ALLOWANCE. (1) At its first meeting after the effective date of this act, and thereafter as it shall deem appropriate, the board of examiners shall by regulation fix a rate of allowance for per diem subsistence for officers, agents and all other employees of the state who are absent from their post of duty on official business, which shall be effective for the year in which such allowance is fixed, and shall fix a rate of allowance for mileage for official travel executed by privately owned means of conveyance, which rate of allowance shall be effective for the year in which it is fixed; provided, however, that the board shall fix no rate of per diem allowance which is higher than:

- (a) Actual lodgings (maximum to be set by board of examiners) and meal allowance which is no higher than allowed under the Internal Revenue Code for travel within the state; and

(b) Actual lodgings (maximum to be set by board of examiners) and meal allowance which is no higher than allowed under the Internal Revenue Code without the state; and

(c) A rate of mileage allowance which is no higher than the standard mileage rate for the business use of an automobile allowed under the Internal Revenue Code for income tax purposes; and

(d) The mileage allowance for private aircraft travel shall be set by the board and shall be no higher than that allowed for automobile travel, calculated as if the travel had been by highway route.

(2) In fixing rates of allowance under this act, the board shall consider the prevailing cost of executing such travel, generally prevailing economic conditions, and the rates of allowance made applicable to similar travel by the federal government and private employers within the state.

(3) For a period where employees are to be absent from their post on official business for less than twenty-four (24) hours the board's regulations shall provide for partial days' subsistence rates.

[67-2008, added 1949, ch. 161, sec. 2, p. 349; am. 1953, ch. 191, sec. 1, p. 300; am. 1955, ch. 108, sec. 1, p. 233; am. 1959, ch. 140, sec. 1, p. 315; am. 1973, ch. 41, sec. 1, p. 76; am. 1974, ch. 298, sec. 1, p. 1789; am. 1975, ch. 44, sec. 1, p. 83; am. 1976, ch. 42, sec. 29, p. 107; am. 1978, ch. 249, sec. 1, p. 548; am. 1980, ch. 303, sec. 1, p. 781; am. 1984, ch. 78, sec. 1, p. 145; am. 1990, ch. 162, sec. 1, p. 354; am. 2001, ch. 13, sec. 1, p. 15.]

67-2008A. DETERMINATION OF RATES OF ALLOWANCE -- FOREIGN TRAVEL. The board of examiners shall determine reasonable rates of allowance for per diem subsistence for officers, agents and employees of the state who are absent from their post of duty on official business in a foreign country. In determining such rates of allowance, the limitations of section [67-2008](#), Idaho Code, shall not apply. The board shall determine rates of allowance which are reasonable based upon factors such as the prevailing cost of executing such travel, generally prevailing economic conditions, and the rates of allowance made applicable to similar travel by the federal government and private employers within the state.

[67-2008A, added 1988, ch. 14, sec. 1, p. 17.]

67-2010. SUPPLIES -- VOUCHERS. Vouchers submitted for supplies furnished the state must set forth in itemized form the number or amount, and price of each article included in the account. Such vouchers must contain certificates signed by the head of the department or institution to the effect that the supplies were ordered by proper authority, that they were necessary in the public service, that the account is correct and just, and that the supplies charged for have actually been received in number and amount as charged.

[(67-2010) R.C., sec. 145d, as added by 1913, ch. 15, sec. 3, p. 56; reen. C.L. 11:6; C.S., sec. 235; am. 1927, ch. 201, sec. 4, p. 279; I.C.A., sec. 65-2009; am. 1972, ch. 406, sec. 2, p. 1191.]

67-2011. SERVICES -- VOUCHERS FOR. Vouchers submitted for services other than the payment of salaries, fixed by law must set forth the particular service rendered, the rate of pay, and the total amount due. Where the

voucher covers separate noncontinuous services each item must be separately stated. Such vouchers must contain a certificate from the head of the department or institution to the effect that the services were necessary in the public service, that they were actually rendered as charged, and that the account is correct and just.

[(67-2011) R.C., sec. 145e, as added by 1913, ch. 15, sec. 3, p. 56; reen. C.L. 11:7; C.S., sec. 236; am. 1927, ch. 201, sec. 5, p. 279; I.C.A., sec. 65-2010; am. 1972, ch. 406, sec. 3, p. 1191.]

67-2012. PAYROLL -- VOUCHERS. For all institutions or departments where the officers and employees are paid a fixed salary, a voucher may be submitted in the form of a regular periodic payroll covering the compensation of such officers and employees. Subject to the rules of the state board of examiners, a warrant will be issued by the state controller to each person carried on such rolls for the amount shown thereon. The vouchers must contain a certificate from the head of the department or institution to the effect that the services were necessary in the public service, that they were actually rendered as charged, that the rate of pay of each individual carried thereon has been lawfully fixed by proper authority and that the account is correct and just.

[(67-2012) R.C., sec. 145f, as added by 1913, ch. 15, sec. 3, p. 57; reen. C.L. 11:8; C.S., sec. 237; I.C.A., sec. 65-2011; am. 1939, ch. 266, sec. 1, p. 654; am. 1943, ch. 99, sec. 1, p. 193; am. 1977, ch. 178, sec. 10, p. 463; am. 1994, ch. 180, sec. 187, p. 542.]

67-2013. FILING, EXAMINATION AND CORRECTION OF VOUCHERS. Whenever a voucher is received by the state controller he shall before filing the same, examine or cause it to be examined prior to payment and, if it is not correct in form or amount, or if there are no moneys in the state treasury out of which the same may lawfully be paid, he shall forthwith return the same to the party rendering the account for correction or for submission at a later date if there is made an appropriation out of which the same may lawfully be paid.

[(67-1213) R.C., sec. 145g, as added by 1913, ch. 15, sec. 3, p. 57; reen. C.L. 11:9; C.S., sec. 238; I.C.A., sec. 65-2012; am. 1976, ch. 42, sec. 30, p. 108; am. 1994, ch. 180, sec. 188, p. 542.]

67-2014. CERTIFICATION OF CLAIM BY CONTROLLER. On all claims submitted to the state board of examiners for their action, the state controller must certify that the claim is in proper form, that the totals carried thereon are correct, that receipts when required by law or regulation of the board covering items for which reimbursement is asked are submitted therewith, and that, subject to the provisions of section [67-1212](#), Idaho Code, there are moneys in the state treasury out of which the same may be lawfully paid.

[(67-2014) R.C., sec. 145h, as added by 1913, ch. 15, sec. 3, p. 57; reen. C.L. 11:10; C.S., sec. 239; am. 1927, ch. 201, sec. 6, p. 279; I.C.A., sec. 65-2013; am. 1976, ch. 42, sec. 31, p. 108; am. 1994, ch. 180, sec. 189, p. 542.]

67-2015. REGULATIONS FOR PROOF OF CLAIMS. The state board of examiners shall make such regulations not inconsistent with law in relation to proof of

claims against the state as in its judgment will safeguard the funds of the state and facilitate the examination of claims.

[(67-2015) 1927, ch. 201, sec. 7, p. 279; I.C.A., sec. 65-2014.]

67-2016. STATE CONTROLLER'S CIVIL LIABILITY. For the proper performance of the duties herein enjoined upon the state controller, as secretary of the state board of examiners, or for any unlawful or irregular payment of any account submitted against the state, the state controller is hereby made responsible upon his official bond.

[(67-2016) R.C., sec. 145i, as added by 1913, ch. 15, sec. 3, p. 57; reen. C.L. 11:11; C.S., sec. 240; I.C.A., sec. 65-2015; am. 1994, ch. 180, sec. 190, p. 543.]

67-2017. CRIMINAL LIABILITY FOR FALSE CERTIFICATE. The making of any false certificate on any voucher on which money is to be paid by the state, for the purpose of securing or aiding to secure the payment of any moneys not a just and proper charge against the state, is hereby declared to be a felony under the provisions of section [18-2706](#).

[(67-2017) R.C., sec. 145j, as added by 1913, ch. 15, sec. 3, p. 58; reen. C.L. 11:12; C.S., sec. 241; I.C.A., sec. 65-2016; am. 1976, ch. 42, sec. 32, p. 108.]

67-2018. AUDIT OF CLAIMS. It is the duty of the state board of examiners to examine all claims, except salaries and compensation of officers fixed by law, and except fixed appropriations for principal and interest of the public bonded debt, and except claims against the state already presented to the board and favorably reported by it to the legislature for passage. The board may approve or disapprove any claim or demand against the state, or any item thereof, or may recommend a less amount in payment of the whole, or any item thereof, and a decision of a majority of the members shall stand as the decision of the board. But no claim shall be examined, considered or acted upon by said board, unless the state controller, as secretary of the state board of examiners, shall have indorsed thereon the certificates required to be made by him by section [67-2014](#), Idaho Code, and unless receipted vouchers are filed therewith showing the payment of all items for which reimbursement is asked.

Expenditures for the ordinary operations of state government, for which appropriations have been made, need not be examined or reviewed by the board of examiners.

[(67-2018) 1890-1891, p. 45, sec. 3; reen. 1899, p. 24, sec. 3; am. 1903, p. 373, sec. 1; am. 1905, p. 365, sec. 1; reen. R.C., sec. 146; am. 1913, ch. 15, sec. 4, p. 58; am. C.L. 11:13; C.S., sec. 242; I.C.A., sec. 65-2017; am. 1976, ch. 42, sec. 33, p. 109; am. 1994, ch. 180, sec. 191, p. 543.]

67-2019. ROTARY EXPENSE ACCOUNT -- AUTHORIZATION. A revolving or general expense account may be created by the state board of examiners for any state officer, department, board or institution in the manner provided in sections [67-2020](#) to [67-2022](#), Idaho Code, and not otherwise.

[(67-2019) 1919, ch. 39, sec. 1, p. 138; C.S., sec. 243; I.C.A., sec. 65-2018; am. 1976, ch. 42, sec. 34, p. 109.]

67-2020. ROTARY EXPENSE ACCOUNT -- ALLOWANCE. The requisition of the head of any department, board or institution or the disbursing officer thereof requesting a revolving account shall be acted upon by the board of examiners in the same manner as a claim against the state and, if allowed, shall be regarded as an advance for current cash items, and not for any kind of salary or wage advance. It shall be allowed only in case an appropriation has been made by law for the specific expenditures intended to be paid out of the account. The amount of the revolving account shall be charged by the state controller against the officer making the requisition who may, if the board deems necessary, be required to give a bond in addition to his official bond, in such sum as the board may fix, to secure the repayment of such account.

[(67-2020) 1919, ch. 39, sec. 2, p. 138; C.S., sec. 244; I.C.A., sec. 65-2019; am. 1976, ch. 42, sec. 35, p. 109; am. 1994, ch. 180, sec. 192, p. 543.]

67-2021. ROTARY EXPENSE ACCOUNT -- HOW DRAWN UPON. The money advanced shall remain in the state treasury for the use of the officer making the requisition. The account may be drawn upon by a sight draft signed by the officer and attached to an itemized voucher for the expenditure, both in such form as the state controller shall prescribe.

[(67-2021) 1919, ch. 39, sec. 3, p. 138; C.S., sec. 245; I.C.A., sec. 65-2020; am. 1976, ch. 42, sec. 36, p. 110; am. 1994, ch. 180, sec. 193, p. 544.]

67-2022. ROTARY EXPENSE ACCOUNT -- ALLOWANCE OF ITEMS. At stated intervals to be fixed by the board by general regulation each officer having a revolving account shall present a complete itemized account of all expenditures therefrom for allowance or rejection. If any item thereof is disallowed, the officer shall replace the amount thereof in the revolving account. The amount of items allowed shall be credited by the state controller to the officer or replaced in the revolving account.

[(67-2022) 1919, ch. 39, sec. 4, p. 138; C.S., sec. 246; I.C.A., sec. 65-2021; am. 1976, ch. 42, sec. 37, p. 110; am. 1994, ch. 180, sec. 194, p. 544.]

67-2023. CONTROLLER DRAWING WARRANT FOR DISAPPROVED CLAIMS -- LIABILITY. In case the state controller shall draw a warrant for any claim, or part of a claim or item thereof, which is disapproved by the board, he shall be liable upon his official bond for the same if any loss shall accrue to the state therefrom.

[67-2023, added 1890-1891, p. 45, sec. 4; reen. 1899, p. 24, sec. 4; reen. R.C., sec. 147; reen. C.L. 11:14; C.S., sec. 247; I.C.A., sec. 65-2022; am. 1994, ch. 180, sec. 195, p. 544.]

67-2024. BOARD MAY ADOPT POLICIES AND PROCEDURES. The board may adopt such policies and procedures for the conduct of its business as it may deem desirable, not inconsistent with law.

[(67-2024) 1890-1891, p. 45, sec. 5; reen. 1899, p. 24, sec. 5; reen. R.C., sec. 148; reen. C.L. 11:15; C.S., sec. 248; I.C.A., sec. 65-2023; am. 2003, ch. 31, sec. 1, p. 114.]

67-2024A. AUTHORIZATION FOR DISPOSAL OF STATE SURPLUS PROPERTY. The state board of examiners shall authorize:

(1) The disposal of state surplus real property classified as "state administrative facilities" in accordance with section [67-5709A](#), Idaho Code, excluding real property as set forth in section [58-331](#), Idaho Code; and

(2) The disposal of state surplus personal property in accordance with section [67-5732A](#), Idaho Code, and in compliance with the internal management policies and procedures for state surplus personal property as adopted by the board.

[67-2024A, added 2003, ch. 31, sec. 2, p. 114.]

67-2025. MONEYS TO BE PAID OVER TO STATE TREASURER AT MONTHLY INTERVALS -- BURSAR OF STATE EDUCATIONAL INSTITUTIONS MAY ACT AS TREASURER OF SCHOOL ORGANIZATIONS -- DEPOSIT OF MONEYS -- LIABILITY OF BANKS AND OFFICERS. Any provision of law to the contrary notwithstanding, the state board of examiners may by resolution authorize any state officer, agent or employee other than the bursars or other fiscal officers, agents or employees of state educational institutions, by whatever name such officer, agent or employee be known, receiving moneys which he is by law required to pay over to the state treasurer, to so pay over the same at such intervals not exceeding one (1) month apart as said board may by such resolution specify. The state board of education and board of regents of the University of Idaho may likewise by resolution, any provision of law to the contrary notwithstanding, authorize any bursar or other fiscal officer, agent or employee of any state educational institution, by whatever name such officer, agent or employee be known, receiving moneys which he is by law required to pay over to the state treasurer as such, or as treasurer for said board or said institution, to likewise so pay over the same at such intervals not exceeding one (1) month apart as said board may by resolution specify. The said state board of education and board of regents of the University of Idaho may also by resolution authorize such bursar or other fiscal officer, agent or employee of any state educational institution, as part of the duties of his office or employment, to act as treasurer for any organization or association of the students and/or faculty of such institution, and may authorize him to retain all moneys received or held as such treasurer, and any and all other moneys received or held by him in his official capacity or incident to the duties of his office or employment, other than those owned by the state of Idaho, to be retained by him until lawfully paid out or disposed of by him, without depositing the same with the state treasurer at all.

Any officer, bursar, agent or employee of the state or of any state educational institution so designated as herein provided, may, pending the payment of moneys so received or held by him to the state treasurer, or to the person entitled to receive the same, deposit the same, including those owned by the state and all others received or held in his official capacity or incident to the duties of his office or employment, in a bank or trust company in

the state of Idaho, to the credit of such officer, bursar, agent or employee in his official capacity, subject to the provisions of the public depository law.

No bank or trust company accepting deposits hereunder shall have any duty or obligation whatever as to the disposition of such moneys by the officer, bursar, agent or employee depositing the same, nor be liable in any respect for such officer's, bursar's, agent's or employee's misappropriation, misapplication or wrongful use or disposal thereof, nor for his failure to account for and pay over the same to the state treasurer or other person lawfully entitled thereto at the time and in the manner provided therefor, but nothing herein shall be construed as in any wise relieving the officer, bursar, agent or employee retaining or depositing moneys by authority of this act of the duty of paying the same over to the state treasurer or other person lawfully entitled thereto at the time and in the manner provided therefor, or of any other duty or liability with respect to any of such moneys, except that such officer, bursar, agent or employee shall not be liable either personally or on his official bond for the nonpayment by any bank or trust company of moneys deposited with it pursuant to the provisions of this act.

[67-2025, added 1935, ch. 136, sec. 1, p. 330; am. 1969, ch. 255, sec. 5, p. 787; am. 1976, ch. 42, sec. 38, p. 110.]

67-2026. TAXES, FEES AND OTHER AMOUNTS TO BE PAID BY ELECTRONIC FUNDS TRANSFER -- EXCEPTION. (1) Except as allowed in subsection (3) of this section, all taxes and additional amounts of interest, penalty or fees payable together with taxes and all other fees and amounts which are payable to the state must be paid by electronic funds transfer whenever the amount paid or payable is one hundred thousand dollars (\$100,000) or greater. Whenever the payment of taxes is required to be made by electronic funds transfer under this section and the due date falls on a Saturday, Sunday, or legal holiday, the payment may be made on the first business day thereafter.

(2) All electronic funds transfers to the state, whether or not required by this section, shall be made through the automated clearing house system (ACH) operated by the federal reserve by the ACH debit or ACH credit method and shall include related addenda or messages necessary for:

(a) Coordinating the filing of tax returns or other reports with the payment of taxes and all other fees and amounts by electronic funds transfer; and

(b) Ensuring the proper receipt and crediting of the payment.

(3) No individual shall be required to make payment to the state by electronic funds transfer of any taxes, fees or amounts payable to the state, regardless of amount, when such taxes, fees or amounts are payable pursuant to section [63-3024](#), Idaho Code. However, if an individual elects to make payment by electronic funds transfer of income tax or any fees and amounts associated with income tax liability, such electronic funds transfer shall adhere to the provisions for electronic funds transfer as specified in this section. For the purposes of this subsection (3), the definition of "individual" shall be as the term is defined in section [63-3008](#), Idaho Code.

(4) The state treasurer shall adopt procedures necessary to implement the provisions of this section.

[67-2026, added 1988, ch. 121, sec. 1, p. 223; am. 1993, ch. 8, sec. 1, p. 25; am. 1997, ch. 167, sec. 1, p. 479; am. 2001, ch. 100, sec. 1, p. 250.]

67-2026A. FAILURE TO USE ELECTRONIC FUNDS TRANSFER. (1) Any payor required under the provisions of section [67-2026](#), Idaho Code, to make a payment by electronic transfer who makes the payment by check or other nonelectronic means shall be liable for an additional amount of interest. The interest shall be calculated at the annual rate of twelve per cent (12%) simple interest for the period of time between the day the payment is due and the day the funds become available to the state treasurer for investment. Unless the payor establishes a contrary time, the time between receipt of a payment by means other than electronic funds transfer and the time the funds become available to the state treasurer for investment is presumed to be five (5) days.

(2) If the agency administering the tax determines that a payor's failure to use electronic funds transfer when required is due to the payor's negligence or is the result of the payor's knowing disregard of the requirement, the agency may assert a penalty, in addition to the interest charged under subsection (1) of this section, of five hundred dollars (\$500). If the payor establishes that the failure is not due to his negligence or the result of his knowing disregard of the requirement, the agency shall abate the penalty, but it shall not abate the interest due under subsection (1) of this section.

(3) Amounts due under this section shall be asserted by the agency administering the tax in the same manner provided by law for a failure to pay taxes or fees due.

[67-2026A, added 1993, ch. 8, sec. 2, p. 26.]