

Gervais School District 1

Code: **DLC**
Adopted: 12/20/90
Readopted: 7/15/93

Expense Reimbursements

District employees who incur previously approved expenses in carrying out their authorized duties will be reimbursed upon submission of a properly completed and approved voucher and receipts as required by the business office.

Such expenses may be incurred and approved in line with budgetary allocations for specific types of expenses.

Expenses for travel will be reimbursed when the travel has the advance authorization of the superintendent. The superintendent may grant authorization without prior Board action when the travel expense has been anticipated and incorporated into the operational budget of the program involved. The Board will later ratify such approval.

Persons who travel at school expense will exercise the same economy as a prudent person traveling on personal business and will differentiate between business expenditures and those for personal convenience.

The Board authorizes the superintendent to establish regulations controlling car allowance payments to employees for use of personal cars in transaction of school district business and reimbursement for educational meeting transportation and lodging costs.

The mileage rate, unless in a management contract, for travel by car will be set by the Board at its annual organizational meeting in July.

Reimbursement for out-of-state travel by car will be made on the basis of air fare or mileage rate, whichever is lower.

END OF POLICY

Legal Reference(s):

[ORS 294.155](#)

[ORS 332.107](#)

[OAR 581-022-1660](#)

Internal Revenue Code, 26 U.S.C. Section 162; 26 CFR 1.162-1 (2001).

Internal Revenue Service *Travel, Entertainment, Gift and Car Expenses* (IRS Publication 463) (2000).