

**Nestucca Valley
School District 101J**

Code: **DLC**
Adopted: 1/09/95
Readopted: 1/12/11
Orig. Code(s): DLC

Expense Reimbursements

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

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 advanced authorization of the Board and/or 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 particular program involved, and the Board will later ratify such approval.

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

The Board authorizes the superintendent to establish regulations controlling payment of car allowances to employees for use of personal cars in transaction of district business and reimbursement for educational meetings transportation and lodging costs.

The mileage rate, unless in a management contract, for travel by car will be set by the IRS mileage rate.

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](#)

I.R.C. § 162 (2006); Business Expenses, 26 C.F.R. 1.162-1 (2006).
INTERNAL REVENUE SERVICE, PUBLICATION 463: TRAVEL, ENTERTAINMENT, GIFT AND CAR EXPENSES (2005).

Cross Reference(s):

BHD - Board Member Compensation and Expense Reimbursement
EEBB - Use of Private Vehicles for District Business