

Glide School District 12

Code: **DLC**
Adopted: 3/25/91
Readopted: 11/01/93; 2/25/13; 6/24/13

Expense Reimbursements

The Board recognizes that certain expenses are incurred by district employees in carrying out authorized duties. The Board approves the reimbursement or imbursement of such necessary and reasonable expenses as outlined in the accompanying administrative regulation.

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

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, meal rates and lodging rate will be an amount equal to the IRS rates.

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.