

McMinnville School District #40

Code: DLC
Adopted: 7/09/84
Revised/Readopted: 11/04/13
Orig. Code: DLC

Expense Reimbursements

District personnel and officials who incur expenses while carrying out their authorized duties will be reimbursed for their approved expenses upon submission of a properly completed expense voucher with supporting receipts as required.

Pre-approval is required for employee purchases. Expenses for travel that are not part of the employee's regular duties will be reimbursed when the travel has the advance authorization of the direct supervisor and when the travel expense has been anticipated and included in the operational budget of the program involved. Prior approval from the superintendent or designee is required for all out of state travel.

Reimbursement rates for travel are established by the district. The mileage rate for reimbursement of personal auto use will be the current IRS rate.

A traveler on school business will be expected to exercise the same care in incurring expenses that a prudent person would exercise in traveling on personal business, and will differentiate between business expenditures and those for personal convenience.

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 (IRS PUBLICATION 463) (2000).

Cross Reference(s):

BHD - Compensation/Reimbursement of Board and Committee Members