

North Marion School District 15

Code: **DLC**
Adopted: 11/14/88
Readopted: 10/10/94
Orig. Code(s): 3330

Expense Reimbursements

Personnel and district officials who incur expenses in carrying out their authorized duties shall be reimbursed upon submission of a properly completed and approved voucher and such supporting receipts as shall be required by the business office and the superintendent.

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

Expenses for travel shall be reimbursed when it has the advance authorization of the Board and/or the superintendent. The superintendent may grant this authorization with prior Board action when the travel has been anticipated and incorporated into the operating budget of the particular program involved and the Board shall ratify such approval.

Mileage expenses shall be paid at a rate authorized by the Board.

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

The district also provides for tuition reimbursement and reimbursement for workshops.

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).