

**North Wasco County
School District 21**

Code: **DLC**
Adopted: 1/28/04
Readopted: 9/28/06
Orig. Code(s): Chenowith 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 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. Out-of-state travel in excess of 100 miles will, additionally, require prior Board approval.

Lodging, meal and mileage for travel by private vehicle reimbursement rates unless in a collective bargaining agreement or individual employment contract, will be set by the Board at its annual organizational meeting after July 1.

All employee travel shall be in the most efficient, cost-effective manner resulting in the best value for the District.

The Board authorizes the superintendent to establish administrative regulations to implement this policy. Regulations will include provisions for the use of private and rental vehicles, insurance coverage, expense reimbursement and accounting procedures.

Reimbursement for out-of-state travel by private vehicle 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).