

**Prairie City
School District 4**

Code: **DLC**
Adopted: 10/12/92
Readopted: 06/14/06

Expense Reimbursement

District employees who incur approved 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 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 advance 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 program involved. 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 business expenditures and those for personal convenience.

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

The mileage rate, unless in a management contract, for travel by car will be set by the Board at its annual organizational meeting in July based on the IRS rating at that time.

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