

Riddle School District 70

Code: **DLC**
Adopted: 6/18/90
Readopted: 11/28/01; 3/19/14
Orig. Code(s): 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 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 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 administrative regulations to implement this policy.

The mileage rate, unless in a collective bargaining agreement or individual employment contract, for travel by private vehicle will be set by the Board at its annual organizational meeting in July. The rate shall be set at the IRS rate unless the Board deems otherwise.

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](#)

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.

Cross Reference(s):

BHD - Board Member Compensation and Expense Reimbursement

EEBB - Use of Private Vehicles for District Business