



Code: **DLC**
Adopted: 3/13/91
Revised/Readopted: 10/11/95; 10/23/13
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 was authorized in advance and has been anticipated through the budgeting process.

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 regulations controlling car allowance payments to employees for use of personal cars in conduct of district business and reimbursement for educational meeting transportation and lodging costs.

Mileage reimbursements are based on IRS rates and the various collective bargaining agreements.

Reimbursement for out-of-state travel by car 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.