

**Clackamas Education
Service District**

Code: **DLC**
Adopted: 05/20/09

Expense Reimbursements

CESD 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 fiscal services.

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

Persons who travel at CESD 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. 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 will require prior superintendent approval, except for travel within the Vancouver, WA area.

END OF POLICY

Legal Reference(s):

[ORS 294.155](#)

[ORS 334.125\(7\)](#)

[OAR 581-024-0240](#)

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).