

**Douglas County
School District 15**

Code: **DLC**
Adopted: 10/08/03
Readopted: 9/15/14
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 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.

Expense reimbursement claims should be submitted to the superintendent or his/her designee on or before the end of the month for which they were incurred or in no case later than 30 days after the date the expense was incurred. Employees shall be reimbursed for authorized expenses on or before the 25th of each month. Exceptions may be approved by the superintendent as deemed appropriate.

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 controlling vehicle allowance payments to employees for use of personal vehicles in transaction of school district business and reimbursement for educational meeting transportation and lodging costs.

The mileage rate shall be paid at the current IRS rate or in accordance with the district's collective bargaining agreement, as applicable. Reimbursement for out-of-state travel by personal 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):

EEBB - Use of Private Vehicles for District Business