

**Milton-Freewater
School District 7**

Code: **DLC**
Adopted: 11/23/93
Revised/Readopted: 1/08/02; 12/12/16

Expense Reimbursement

Personnel and district officials, who incur administratively approved expenses in carrying out their authorized duties, will be reimbursed upon submission of a properly completed and administrator approved voucher as required by the business office and consistent with the Internal Revenue Service requirements. All expense reimbursement requires prior administrative approval and submission of receipts before such expense may be incurred and reimbursed.

The Board authorizes the superintendent or designee to establish guidelines and procedures for the approval of staff travel and expense reimbursement.

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 School Business