

Molalla River School District

Code: **DLC**
Adopted: 7/12/01
Readopted: 2/14/08
Orig. Code(s): DLC

Expense Reimbursements

The Board recognizes that certain expenses are incurred by district employees in carrying out authorized duties. The Board approves the reimbursement of pre-approved necessary and reasonable expenditures as outlined in the accompanying administrative regulation.

All approval and reimbursement procedures must be followed prior to 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 (2005).

Cross Reference(s):

BHD - Board Member Compensation and Expense Reimbursement