



Code: **DLC**  
Adopted: 2/20/01  
Revised/Readopted: 7/09/08; 9/28/16

## Expense Reimbursements

District employees who incur pre-approved expenses in carrying out their authorized duties will be reimbursed upon submission of properly completed and approved forms and receipts as required by the district fiscal services department.

Pre-approved 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 or designee.

Persons who travel at district expense are expected to exercise prudence and economy, with an awareness that public funds are being expended, and will differentiate between business expenditures and those for personal convenience. At no time will travel expenses be authorized or reimbursed for the personal gain of an employee.

The Board authorizes the superintendent or designee to establish administrative regulations to implement this policy and define the reimbursement procedure. Regulations will include provisions for the use of private and rental vehicles, insurance coverage, expense reimbursement and accounting procedures.

END OF POLICY

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### 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