

Code: **DLC**
Adopted: 8/75
Revised: 8/13/90
Revised: 10/29/01
Revised: 9/26/05

Expense Reimbursements

District employees who incur expenses in carrying out their authorized duties will be reimbursed upon submission of a properly completed and approved expense reimbursement form as required by the superintendent, or as delineated by collective bargaining agreements.

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 Board and/or the superintendent. The superintendent may grant this authorization without prior Board action when the travel expense has been anticipated and incorporated into the operational budget of the particular program involved.

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 payment of vehicle allowances to employees for use of private vehicles in transaction of district business and reimbursement for educational meeting transportation and lodging costs.

The mileage rate, unless in a collective bargaining agreement, for travel by car, will be set at the current IRS rate.

END OF POLICY

Legal Reference(s):

ORS 294.155

ORS 332.107

OAR 581-022-1660

Internal Revenue Code, 26 U.S.C. Section 162; 26 CFR 1.162-1 (2001).

Internal Revenue Service *Travel, Entertainment, Gift and Car Expenses* (IRS Publication 463) (2000).