

## Expense Reimbursements

District personnel and officials who incur expenses in carrying out their authorized duties shall submit a purchase request and receive an approved purchase order prior to expending funds. In emergency situations where this cannot be done prior to the expenditure, the District shall issue reimbursement upon submission of properly completed and approved purchase order including supporting receipts. Such expenses may be approved and incurred in line with budgetary allocations for the specific type of expense.

Expenses for travel will be reimbursed when the travel has the advance authorization of the superintendent or designee.

Lodging, meal and mileage for travel by private vehicle reimbursement rates unless in a collective bargaining agreement or individual employment contract, will be set by the Board.

Persons who travel at district expense must exercise the same economy as a prudent person traveling on personal business and will differentiate between business expenditures and those for personal convenience. At no time will travel expenses be authorized or reimbursed which results in personal gain or undue advantage to an individual or organization.

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

Reimbursement for out-of-state travel by private vehicle will be made on the basis of air fare or mileage rate, whichever is lower.

When official travel by personally owned vehicle has been authorized, mileage payment shall be made at the rate currently approved by the Board. For employees covered by a flat allowance per month, the mileage rate shall apply when the employee uses their personal automobile on authorized school business outside Deschutes County.

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 (2005).

**Cross Reference(s):**

DLC-AR - Staff Expense Reimbursement