

Grants Pass School District 7

Code: **DLC**
Adopted: 6/14/88
Revised/Readopted: 2/24/04
Orig. Code(s): DJA, DLC

Expense Reimbursements

The district will reimburse employees for authorized expenses according to regulations developed by the superintendent and consistent with Internal Revenue Service requirements.

Travel expenses, food and lodging receipts and credit card expenditures are to be documented with date, place, person responsible, reasons for expenditures and the budget account number to which the expense applies.

An audit trail of charges is necessary to ensure compliance with all local and state regulations.

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).

Cross Reference(s):

BHD - Board Member Compensation and Expense Reimbursement