

**SANTO INDEPENDENT SCHOOL DISTRICT**

**ALLOWABLE/UNALLOWABLE PURCHASES**

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All purchases of student and staff incentives and meals must meet local, state, and federal guidelines, including the Internal Revenue Service’s guidelines which address Taxable Fringe Benefits.

District Funds (199) may be used to purchase allowable staff and students incentives as noted below. Snacks or meals may be provided to employees during staff meetings held before and after school hours from District Funds (199). A copy of the meeting agenda must be provided as support for meals purchased from District Funds (199).

Student Activity Funds (865) may be used to purchase student incentives, awards and meals. The president or treasurer of the student organization must approve all expenditures (purchases, transfers, reimbursement, etc.) from the organization’s account. Student incentives shall not violate UIL Guidelines. Travel expenses for sponsors/teachers who must accompany their students on a trip may be paid from the organization’s account.

	District	Student Activity
DESCRIPTION	199 FUNDS	865 FUNDS
Gifts or items that appear to be gifts for occasions such as birthdays, holidays, staff appreciation, Secretary’s day, etc.	Not allowed	Not allowed
Gift cards to students – card amount must not exceed \$10	Not allowed	Allowed
Gift cards/gift certificates to employees	Not Allowed	Not allowed
Snacks/beverages for students Cookies, pretzels, chips, water or snacks from the Food Service Department	Allowed	Allowed
Meals for students (pizza, hot dogs, sandwiches and other food items that could be considered to be a meal)	Allowed	Allowed
Meals for staff/faculty (food items considered to be a meal)	Allowed (see above)	Not Allowed
Refreshments and snacks for meeting where the school serves as host for related activities for students, staff and patrons.	Not Allowed	Allowed
Refreshments and snacks for meeting with parents and community members	Allowed	Not Allowed
Apparel and school spirit items such as cups, book covers, caps, etc.		
One shirt per employee per year (District or school name should be printed on shirt)	Allowed	Not Allowed
Shirt and/or cap for each member and the sponsor of a student organization (from funds collected from each individual or funds raised by the group for this purpose)	Not Allowed	Allowed
School spirit item (t-shirts, cups, book covers, caps, etc.) for all students and employees in support of a school-wide activity or event (one activity or event per year)	Not Allowed	Not Allowed
Student Awards/incentives (shall not violate UIL Guidelines)		
Items provided to all members of a class, grade level or student activity fund club/organization	Allowed	Allowed
Cash to students	Not Allowed	Not Allowed
Reasonable items such as trophies, plaques to a student based upon merit or special achievement, with UIL Guidelines	Allowed	Allowed

Electronics and other expensive items provided to individual students for perfect attendance or academic achievement (I-Pad, bicycles, laptops, etc.)	Not Allowed	Allowed
Scholarships to students for expenses at an accredited educational institution.	Not Allowed	Allowed
Staff development expenses for employees (workshop registration, fees, travel expenses, etc.	Allowed	Not Allowed
Retirement and service awards (plaque, service pin, or other non-cash award). Value must be less than \$50 per gift, per occasion.	Allowed	Allowed if authorized by group
Office supplies for school administrative offices.	Allowed	Not Allowed
Instructional supplies.	Allowed	Allowed
Flowers for death or illness of an employee, student or immediate family member of an employee or student	Not Allowed	Allowed if authorized by group
Field trip admission fee	Allowed	Allowed
Extra compensation, stipends or bonuses to employees, whether it be in the form of cash or gifts	Not Allowed	Not Allowed
Extra duty pay for work performed outside the normal duties and work day for activities related to fundraisers or school activities. (Except as stated in the Board approved extra pay or stipend schedule)	Not Allowed	Not Allowed
Organization or institutional membership. However, if an individual membership is only available and is necessary for students to participate in certain activities, then the expenditure is acceptable.	Allowed	Allowed
Institutional membership for employee in educational organizations or an organization related to their job/position.	Allowed	Not Allowed
Memberships in local civic organizations.	Not Allowed	Not Allowed
Donations to individual charitable organizations that are not 501(c)(3)	Not Allowed	Not Allowed
Donations to 501(c)(3) organizations from fund collected for the specific purpose.	Not Allowed	Allowed
Political contributions or donations.	Not Allowed	Not Allowed
Scholastic magazines and books.	Allowed	Allowed
Loans to employees, parents, or students for any reason	Not Allowed	Not Allowed
Improvement of campus and site facilities such as plants, bulletin boards, signs and flags	Allowed	Allowed
Expenses and purchases related to sales of items for fund-raising	Allowed	Allowed
After hour security for school sponsored or student sponsored activities	Allowed	Allowed
Tickets for school-related functions when attendance is required by the Principal	Allowed	Allowed
Approved travel costs for employees, subject to travel limitations (travel expenses for sponsors/teachers who must accompany their students on a trip may be paid from the club's/organizations account	Allowed	Allowed
Non-monetary awards or incentives for school volunteers (value of item must not exceed \$25)	Allowed	Not Allowed
Alcoholic beverages, tobacco products, lottery tickets, raffle tickets, firearms and other weapons	Not Allowed	Not Allowed
Payment of expenses of spouses or other non-employees	Not Allowed	Not Allowed
Traffic citations and auto repairs for employee's personal vehicle	Not Allowed	Not Allowed
Reimbursement for breakfast, lunch or dinner while attending civic organization's meetings	Not Allowed	Not Allowed
Replacement or repair of an individual's property that was lost, stolen, or damaged on the school or district's premises or while being used at a school	Not Allowed	Not Allowed

or district function. Use of funds in this manner is prohibited by the Texas Tort Claims Act.		
Transfer of funds to the hospitality/faculty accounts (unless correcting a prior error)	Not Allowed	Not Allowed