

## **§15 - Tokens of Appreciation, Employee Incentives, and Gifts**

### **A. Purpose**

This section establishes policy governing the expenditure of public funds for the purchase of tokens of appreciation and employee incentives, and the giving and receiving of gifts. The use of public funds to purchase food and beverage used to express appreciation or provide an incentive or a gift to an employee or volunteer is subject to this policy as well as the Food and Beverage policy (see Section 16, Food and Beverage Purchases).

### **B. Statements of Policy**

1. Public funds shall not be used to buy gifts for employees, volunteers, patrons, students, or other recipients.
2. Fiscal administrators are encouraged to recognize employees and volunteers for service and to provide incentives or enticements using means other than public funds or providing a monetary reward.
3. Public funds may be used infrequently to purchase tokens of appreciation or incentives for employees or volunteers subject to the restrictions and limitations below.
4. No gift of any kind, that is offered by a vendor or supplier, or those who may become such, no matter the value, may be accepted by an employee for personal use or consumption, at any time, on or off the work premises.

### **C. Restrictions and Limitations**

1. The use of public funds to purchase tokens of appreciation or incentives for employees or volunteers is subject to all the following:
  - a. The token is to recognize a single employee or volunteer (or small team of such) for exceptional service to the district or school. Public funds should not be used to:
    - i. Provide gifts for all or a segment of staff or volunteers, including but not limited to events such as Teacher Appreciation Week or Administrative Professionals' Day.
    - ii. Pay for a gift to acknowledge an employee's major life event. Such gifts, if given, should be paid for with personal funds from those who wish to contribute without expectation.
  - b. The token of appreciation is a one-off recognition. Fiscal administrators should take care to not favor certain employees, create a sense of entitlement or establish an expectation.
  - c. The value of any given token or incentive does not exceed \$25.
  - d. The funds to make such purchases come from unrestricted local funds. Funds intended to be used for students may not be used. Restricted local, state, or federal dollars may not be used (the only exception is when such purchases are explicitly allowed, stated, approved, and budgeted for in a specific grant award document.)

## **D. Exemptions**

1. Exempted are expenditures for cards, thank you notes, certificates, or other written forms of thanks and recognition.
2. Exempted are expenditures of morale funds as authorized by the morale committee at the given location and faculty funds.
3. Exempted are charitable gifts for specific patrons, students, or staff members for which the funds have been raised as part of an approved charitable fundraiser.
4. Exempted is the receipt of trinkets, food and beverage, and prizes from drawings at events such as conferences and trade shows, so long as such does not violate the restrictions identified in Section 7, Procurement of this manual. The District is not responsible for an employee's obligation to properly report taxable income from such to the IRS.

## **E. Authorization**

1. The use of public funds for purchases of tokens of appreciation or incentives shall be authorized by:
  - a. School principals for schools by virtue of approving the expenditure.
  - b. Division assistant superintendents in writing for district departments.

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