

# Allowable and Unallowable Expenses

Yes = Allowed

No = Not Allowed (Unallowable)

		Local (Fund 199)	State (PICs 21-43)	Federal Funds (2XX)	Campus Activity (461)	Student Activity (865)	Documentation/Notes
<b>1</b>	<b>Food and Refreshments (Staff) not related to travel (Func 13, 23 - for campuses)</b>						
	<b>Snacks/refreshments for staff/faculty meetings:</b> 1. Not to exceed \$6/per person/per day	Yes (1)	No	No	Yes	No	<b>Requisition:</b> Agenda for meeting, roster of expected attendees. <b>Purchase Order:</b> sign-in sheet and itemized receipt.
	<b>Meals for staff/faculty meetings/PD scheduled</b> 1. Not to exceed \$25/person/per day 2. Once per year	Yes (1,2)	No	No	Yes	No	<b>Requisition:</b> Agenda for meeting (with scheduled meal), roster of expected attendees. <b>Purchase Order:</b> sign-in sheet and itemized receipt.
	<b>Snacks/refreshments for meetings w/ parent/community groups.</b> 1. Limited to two per year	Yes (1)	Yes (1)	Yes - if it is specified in the grant (1)	Yes	No	<b>Requisition:</b> Agenda for meeting/event (with scheduled meal). <b>Purchase Order:</b> sign-in sheet and itemized receipts. Must use function 61. <i>Federal funds must be pre approved and documented.</i>
	<b>Reception costs</b> such as refreshments, plates, napkins, utensils for celebrating a member of the campus staff (retirement, showers, etc.).	No	No	No	Yes	No	<b>Requisition:</b> Who, what, when, where.
	<b>Refreshments and snacks for meeting where the school serves as host</b> for related activities for students, staff, and patrons. (Hospitality Rooms)	No	No	No	Yes	Yes	<b>Requisition:</b> Details regarding the event. <b>Purchase Order:</b> itemized receipt. <b>865:</b> Minutes from scheduled meeting approving the use and amount of funds.
	<b>Snacks/meal provided to PTA or similar organization.</b>	No	No	No	No	No	
<b>2</b>	<b>Food and Refreshments for students (Must meet the Nutrition Guidelines) not related to travel. (Func 11 or 36)</b>						
	<a href="#">Snacks/refreshments for students during the school day.</a> Must meet nutritional guidelines.	Yes	Yes	Yes - if it is specified in the grant	Yes	Yes	<b>Requisition:</b> Must include the intent. <b>Purchase Order:</b> Itemized receipt. <b>865:</b> Minutes from scheduled meeting approving the use and amount of funds.
	<b>Light meals for students.</b> Must meet nutritional guidelines. 1. Not to exceed \$13 per student.	Yes (1)	Yes (1)	Yes - if it is specified in the grant (1)	Yes	Yes	<b>Requisition:</b> Must include the intent, and roster of students. <b>Purchase Order:</b> Itemized receipt. <b>865:</b> Minutes from scheduled meeting approving the use and amount of funds.
	Snacks for state-required examinations, before & after the examination itself. Must meet nutritional guidelines.	Yes	Yes	Yes - if it is specified in the grant	Yes	Yes	<b>Requisition:</b> Must include the intent. <b>Purchase Order:</b> Itemized receipt. <b>865:</b> Minutes from scheduled meeting approving the use and amount of funds.
	Snacks/meal as a morale booster or to reward exemplary behavior of an entire class or grade level. Must meet nutritional guidelines. 1. Not to exceed \$13 per student (meals) \$6 per student (snacks)	Yes (1)	Yes (1)	Yes - if it is specified in the grant (1)	Yes	Yes	<b>Requisition:</b> Must include the intent, and roster of students. <b>Purchase Order:</b> Itemized receipt. <b>865:</b> Minutes from scheduled meeting approving the use and amount of funds.
	Dinner provided as an award to a group of students. (Banquet, Prom, Top 10%, etc.) Must meet nutritional guidelines. 1. Not to exceed \$25 per student.	Yes - if on-site (1)	Yes (1)	Yes - if it is specified in the grant (1)	Yes - on or offsite	Yes - on or offsite	<b>Requisition:</b> Must include the intent, and roster of students. <b>Purchase Order:</b> Itemized receipt. <b>865:</b> Minutes from scheduled meeting approving the use and amount of funds.
<b>3</b>	<b>Student awards/incentives (Shall not violate UIL guidelines) (Func 11 or 36)</b>						
	<b>Certificates, plaques, ribbons, small trophies</b> or instructionally-related items to be used in the classroom as incentives for participation (minimal cost).	Yes	Yes	Yes - if it is specified in the grant	Yes	Yes	<b>Requisition:</b> Must include the intent. <b>Purchase Order:</b> Itemized receipt. <b>865:</b> Minutes from scheduled meeting approving the use and amount of funds.
	<b>Items where all members of a class, grade level, or student activity club are eligible.</b> (Examples: based on attendance or behavior criteria established in campus improvement plans.) 1. Limited to a maximum value of \$25 or less per occasion, per person.	Yes (1)	Yes (1)	Yes - if it is specified in the grant (1)	Yes	Yes	<b>Requisition:</b> Must include the intent, and student roster. <b>Purchase Order:</b> Itemized receipt. <b>865:</b> Minutes from scheduled meeting approving the use and amount of funds.
	To a student <b>based upon merit or special achievement, within UIL guidelines.</b> (Such as letter jackets, medals, ribbons, etc) 1. Limited to a maximum value of \$70 or less per person.	Yes (1)	Yes (1)	Yes - if it is specified in the grant (1)	Yes	Yes	<b>Requisition:</b> Must include the intent, and student roster. <b>Purchase Order:</b> Itemized receipt. <b>865:</b> Minutes from scheduled meeting approving the use and amount of funds.
	<b>School spirit items for students</b> 1. limited to \$35 per person	No	No	No	Yes (1)	Yes (1)	<b>Requisition:</b> Must include the intent, and student roster. <b>Purchase Order:</b> Itemized receipt. <b>865:</b> Minutes from scheduled meeting approving the use and amount of funds.
	<b>Door prizes</b>	No	No	No	No	No	
	<b>Cash to students</b>	No	No	No	No	No	
	<b>Gift cards/certificates to students.</b>	No	No	No	No	No	
<b>Electronics and other expensive items</b> provided to individual students for perfect attendance or academic achievement (ipads, earbuds, laptops, etc.).	No	No	No	No	No		

4	<b>Gifts to staff, school board, volunteers or donor</b>						
	<b>Awards</b> such as plaques, shirts, or certificates in recognition of performance or services to the campus or District. 1. Limited to a maximum value of \$50 or less per occasion per person. <i>Excludes District-wide initiative such as Teacher of the Year, etc.</i>	Yes (1)	No	No	Yes	Yes	<b>Requisition:</b> Must include the recognized person or group. <b>Purchase Order:</b> Itemized receipt. <b>865:</b> Minutes from scheduled meeting approving the use and amount of funds.
	<b>Flowers/arrangements/plants.</b> Limited to major events like birth and death of immediate family members. 1. Not to exceed \$75 per person/per event.	No	No	No	Yes	Yes	<b>Requisition:</b> Must include the recipient and life event. <b>Purchase Order:</b> itemized receipt. <b>865:</b> Minutes from scheduled meeting approving the use and amount of funds.
	<b>District gifts/awards for retirement.</b> 1. Not to exceed \$100 per person, per year, per occasion.	Yes (1)	No	No	Yes	No	<b>Requisition:</b> Must include the recipient and years of service. <b>Purchase Order:</b> itemized receipt.
	<b>Door Prizes</b>	No	No	No	No	No	
	<b>Cash to employees</b>	No	No	No	No	No	
	<b>Gift cards/certificates</b>	No	No	No	No	No	
5	<b>Misc Expenses</b>						
	<b>Donations to individuals or charitable organizations that are not 501(C)(3) organizations</b>	No	No	No	No	No	<b>Requisition:</b> Must include proof of organizations charitable status
	<b>Political contributions or donations</b>	No	No	No	No	No	
	<b>Loans to employees, parents, or students for any reason</b>	No	No	No	No	No	
	<b>Alcoholic beverages, tobacco products, controlled substances, lottery tickets, raffle tickets, firearms, and other weapons.</b>	No	No	No	No	No	
	<b>Payment of expenses of spouses or other non-employees.</b>	No	No	No	No	No	
	<b>Transfer of funds to the hospitality/faculty accounts (unless correcting a prior error).</b>	No	No	No	No	No	
	<b>Issued clothing for staff.</b> Per IRS laws unless 1. item distribution is tracked with district protocols.	Yes (1)	No	No	Yes	No	<b>Requisition:</b> Must include a Distribution of Employee Clothing Form tied to position. Items that are deemed unusable at the end of the year, or season will be noted for disposal and do not have to be collected. <b>Purchase Order:</b> Itemized receipt.
	<b>Spirit clothing for campus staff.</b> 1. Limited to \$35 per person 2. Once per year	Yes (1,2)	No	No	Yes	No	<b>Requisition:</b> Must include intended group, and list of staff members. <b>Purchase Order:</b> Itemized receipt.
	<b>Spirit or promotional items.</b>	No	No	No	Yes	No	<b>Requisition:</b> Must include intended group, and list of persons. <b>Purchase Order:</b> Itemized receipt.
	<b>Admin. Team Building Activities</b> 1. Once per year 2. Limited to admin team only 3. Limited to \$25/person	Yes (1,2,3)	No	No	Yes	No	<b>Requisition:</b> Justification provided for activity <b>Purchase Order:</b> Itemized receipt and sign in sheet
	<b>Gift cards/certificates</b>	No	No	No	No	No	
<b>Electronics and other expensive items</b> provided to individuals (ipads, earbuds, laptops, etc.).	No	No	No	No	No		