

**Campus Activity Funds or Department Activity Funds
(also known as Government Accounts)**

Appropriate Expenditures*	Prohibited Expenditures
School assemblies, student body social functions, and field trips.	Reimbursement for luncheons or dinners while attending civic organization's meetings—unless the individual is representing MISD
Organization or institutional memberships. However, if an individual membership is only available or is necessary for students to participate in certain activities, then the expenditure is acceptable if a notation is made to document the necessity.	Purchase of any GIFT for any person or organization; this includes gift certificates, gift cards, retirement gifts, flowers, holiday gifts, and food gifts. Gifts of public funds are prohibited under Article III, Section 52 of the Texas Constitution.
Awards such as plaques, caps, certificates, in recognition of students, staff, or volunteers for services to the school or MISD (of a nominal nature)	Extravagant or high-priced individual awards such as watches or other jewelry.
Incentives for student involvement.	Payment of an individual's personal bills.
Training for staff.	Donations to individuals, organizations, or scholarship funds.
Scholastic magazines and books.	Loans to employees, parents, or students for any reason.
Supplemental classroom instructional needs and general office supplies.	Parties for staff, including food, decorations, and favors; simple receptions are fine – see retirement.
Improvement of campus and site facilities such as plants, bulletin boards, signs, and flags.	Alcoholic beverages, tobacco products, controlled substances, firearms, and other weapons.
Expenses and purchases related to sales of items or fund-raising activities.	Payment of expenses of spouses or other non-employees.
Supplementing of student organizations' activities.	Payment of professional organization liability insurance on any individual.
After-hour Security—must be transferred to General Fund for payroll expenditures.	Appreciation and fund raising dinner tickets.
Tickets for school-related functions when attendance is required by the Principal.	Extra compensation or bonuses to employees, whether it be in the form of cash, gift cards, or gifts.
Approved travel costs for employees, subject to travel limitations.	Abuse of number of appreciation meals furnished to staff.
Retirement reception costs such as refreshments (cake), plates, napkins, utensils for a retiring member of the school's staff. One per year.	Appreciation meals furnished to employees which exceed the reasonable limitations based on meal reimbursements during overnight travel.
On site business meals for staff (i.e. retreat). For reasonable cost comparisons, the per diem amounts are: breakfast - \$7.20, lunch - \$10.80, dinner - \$18. Appropriate documentation indicating who was at the meeting and what was discussed is required for IRS documentation for the business purpose of the meal.	Replacement 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 or district function. Use of funds in this manner is prohibited by the Texas Tort Claims Act.
Refreshments and snacks for meetings where the school serves as host for related activities for parents or community members.	Meals for day travel. IRS considers this income that must be reported on the annual Form W-2.
Award presentations for students, volunteers, or district employees.	Transfers of funds to the hospitality/faculty accounts (unless the transfer is to correct a prior error).
Convocation Shirts—allowable for the safety and identification of staff (Maximum of \$10)	Any other expenditure prohibited by federal or state law, TEA or Board policy, or MISD regulation.
	Any expense which appears to benefit private individuals or entities in ways so out of proportion to the overall public benefit that they amount to a virtual donation.

***Must be in accordance with district policy or administrative guidelines.**Contact the Controller with specific questions regarding Campus Activity Accounts.