

# GIFTS

It is important that gift giving and receiving by the District and its employees not be misinterpreted by the public. Innocent gifts may be viewed as a conflict of interest [[APS Code: GBEA](#)]. It is the policy of the District to discourage gift giving or solicitation [[APS Code: GBEB and GBEB-R](#)].

## •Description

### Giving of Gifts

No district funds from any source can be used to purchase gift cards or gift certificates. Gift cards and gift certificates are strictly prohibited. Gifts of this nature are considered taxable income by the Internal Revenue Service. As stated in the [accountability memo](#), logo items and plaques are not taxable to the recipients and may be purchased with thoughtful and prudent judgment for frequency, appropriateness, and quantities.

### Receiving of Gifts

Employees are prohibited from accepting or soliciting any gift of cash or gift certificates, regardless of the value. Material gifts to employees should not exceed a yearly cumulative value of \$25. Any gift, entertainment, compensation or financial benefit from suppliers or their affiliates, exceeding \$25, may constitute a conflict of interest; please reference [APS Code: GBEA](#).

Regulation [GBEB-R](#) does not prohibit acceptance of awards or gifts from interested members of the public to the District.

## •Procedure

Employees must inform their supervisors in writing prior to engaging in any activity which might represent a conflict of interest. Employees should notify their supervisors if they have any questions about a situation which may be a violation of [APS Code: GBEB and GBEB-R](#) or [APS Code: GBEA](#).