

**04.208          Gifts and Honoraria**

Gifts, which include tips, flowers, and other items for personal use, can be purchased only from unrestricted gift funds.

Honorariums are, by definition, gifts to an individual. Payment of an honorarium is in violation of Article 3, Section 51 of the Constitution of the State of Texas and as such are not payable by the System, except from unrestricted gift funds.

Gift certificates in any amount are considered income and will be reported on employee's W2.

Any awards to employees should be made in accordance with Human Resources Policy.

Employee awards are defined in System Policy Volume I Human Resources.