

202-02 FOOD AND BEVERAGES AT COLLEGE SPONSORED EVENTS—PROCEDURE

1. PURPOSE

The purpose of the Food and Beverages at College-sponsored events procedure is to establish guidelines for College purchases of food and beverages that is compliance with the State of Arizona Accounting Manual.

2. PROCEDURE

Article IX, Section 7 of the Arizona Constitution, the “gift clause,” prohibits the giving of gifts, loans, etc. to individuals. In addition, the notes to this article states that “Public funds are to be expended only for public purposes and cannot be used to foster or promote purely private or personal interests of any individual.”

In this section of procedure, “to provide food and/or beverages,” means to furnish such comestibles at the expense of the College, no matter the funding source.

A College-sponsored event is one that is hosted by, arranged by, or organized by the College. A College-sponsored event is one in which the College directly or indirectly pays the vendor or vendors who provide meals and/or beverages and/or the facilities in which the event is held, even when the original funding source is an entity or entities other than the College.

1. In general, the College should not provide food and/or beverages at College-sponsored events. There are cases where the College would benefit from providing food and/or beverages. Examples of approved meetings and functions where food and/or beverages are considered to serve a public purpose can be found on the Reference Guide to Food and Beverage Procedure document. This document can be found on Business Administration page of the College intranet.
2. A department may provide food and/or beverages at a College-sponsored event when:
 - 2.1. It demonstrably serves a public purpose, and
 - 2.2. The “gift clause” is not violated.
3. That the provision of food and/or beverages serves the public purpose and does not violate the “gift clause” must be determined before providing food and/or beverages. Such determination must be documented and the documentation retained and available for audit by submitting a Statement of Public Benefit form to Accounts Payable and receiving approval prior to the purchase of food and/or beverages.
4. The cost of any food and/or beverages provided shall not exceed the per-person-per-meal reimbursement limits set forth in SAAM 5095.
5. If the participant receiving food and/or beverages is a College employee in travel status and would qualify for a meal reimbursement, the appropriate reduction of the

daily reimbursement limit for the meal provided, as set forth in SAAM 5025 and 5095, must be applied.

6. Food and/or beverages served at meetings are not to be paid for with College funds. When in travel status, an employee may file a claim for a meal reimbursement when a meal or meals at a meeting have been purchased at the employee's expense. Such a reimbursement is subject to the terms and conditions contained in SAAM 5025 and SAAM 5095.
7. Monies spent for alcoholic beverages or drugs, whether the purchase of such items is legal or not, will not be reimbursed.
8. Food and/or beverages provided to participants in College-sponsored events that are mandated by statute or required by the provisions of a grant are subject to the meal limitations provided in SAAM 5025 and SAAM 5095.
9. Food and/or beverages may be paid for by the participants themselves in a College-sponsored event. In such cases, while the amount of the purchase is unlimited, the amount of reimbursement to employees or other such as contractors, vendors, interns or volunteers is subject to the limitations of SAAM 5025 and SAAM 5095.
10. The provision of food and/or beverages is subject to all other conditions and/or limitations that may appropriately apply in other sections of SAAM.

3. BACKGROUND

1. References: State of Arizona Accounting Manual Topic 80 Section 10, State of Arizona Account Manual Topic 50 Sections 25 and 95
2. Revision history: 05/02/2018
3. Legal review: none
4. Sponsor: Business and Administrative Services

Approved by College Council: 05/02/2018

COCONINO COMMUNITY COLLEGE