



Procedure 202-02 Purchase of Food and Beverages

Sponsor: Business and Administrative Services

Purpose

The purpose of the Food and Beverages procedure is to establish guidelines for the purchases of food and beverages that comply with Generally Accepted Accounting Principles and the Internal Revenue Service (IRS).

Definitions

Providing food and/or beverages: Furnishing such comestibles at the expense of the College, no matter the funding source.

College-sponsored event: An event 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.

Gift Clause - 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 state 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.

Public Funds – Funding supported by taxpayers such as from State Appropriations or County Property Taxes

Non-Taxpayer Funds – funding not supported by taxpayers such as foundation funds or auxiliary funds

Procedure

Coconino Community College will fund the cost of meals or food served at college meetings, events, or activities as follows:

1. When the college hosts guests from outside the college.
2. With prior approval of the College President, when the college hosts a candidate for a position. (This does not apply to candidates in travel status for which only the candidate's meals will be reimbursed per procedure 443-06 Reimbursement of Interview Expenses.)
3. When there is a clear, documented, business-related purpose.
4. When the meal is necessary for the continuity of the meeting.
5. When approved in advance by the president.

Approval must be determined in advance for the provision of food and/or beverages that serves the public purpose and does not violate the “gift clause”. Such determination must be documented and the documentation retained and available for audit by submitting a Statement of Public Benefit form to Accounts Payable.

The Statement of Public Benefits form provides a list of invited attendees along with a statement of the business-related purpose. For groups of more than 10 individuals, a general statement describing those invited (e.g., members of the community; all faculty and staff) may be used instead of a list of invited attendees.

Meal costs shall not exceed the appropriate federal Meal and Incidentals (M&IE) rate per person. An itemized receipt is required documentation to process payment or reimbursement.

Examples of approved meetings and functions where food and/or beverages are considered to serve a public purpose can be found in the Reference Guide to Food and Beverage Procedure document. This document can be found on the Business Administration page of the College intranet.

References

<https://www.gsa.gov/travel?topnav=travel#tab--perdiem-tab>

Procedure History

05/02/2018 New and Approved by College Council

06/24/2024 Updated to better align with new Travel Procedure and approved by President’s Cabinet

Legal Review

None