



SAN DIEGO COMMUNITY COLLEGE DISTRICT

Administrative Procedure

CHAPTER 6 – BUSINESS AND FINANCIAL SERVICES

AP 6300.1 Purchase of Food and Refreshments

Office(s) of Primary Responsibility:

Vice Chancellors
Vice Presidents of Administrative Services

A. Purpose/Scope

The purpose of this procedure is to implement certain provisions of Board Policy 6300 Fiscal Management. The District is committed to insuring the proper use of its assets and resources and reducing the risk of loss or misuse of funds. The purpose of this procedure is to assure that the District's fiscal management is in accordance with the principles contained in Title 5, section 58311, including:

- Adequate internal controls exist.
- Fiscal objectives, procedures, and constraints are communicated to the Board, management and staff.
- Responsibility and accountability for fiscal management are clearly delineated.

This procedure outlines the proper use of the District's unrestricted general fund revenue with respect to the purchase of food and refreshments that is to be either reimbursed to or procured by District employees. Related purchases utilizing grants, contracts, or other restricted funds are governed by the specific rules and regulations authorized under the grant, contract or fund.

B. Allowable Expenditures

The use of unrestricted general fund monies to purchase food and/or refreshments is discouraged. If such expenses are deemed necessary to support instructional programs, community related activities, or to support the educational mission of the District, and no other funding sources are available, the office of primary responsibility can approve such expenditure exceptions. Exceptions could include activities such as:

- Accreditation
- Community events

- Commencement
- Conferences

C. Unallowable Expenditures

Unrestricted general fund monies are designated for the instructional and instructional support activities of the District, and are not intended for employee personal use or gain. Inappropriate use of funds would include activities or items such as:

- Meal reimbursements not associated with approved travel
- Bottled water, coffee, or other food items intended for employees or students
- Faculty or staff meetings
- Alcoholic beverages

D. Management Responsibilities

The appropriate Vice Chancellor or Vice President of Administrative Services has the primary responsibility to insure this procedure is properly implemented and maintained, and any questions related to these procedures should be referred to the office of primary responsibility. The office of primary responsibility is also responsible for ensuring that:

1. There is a system of internal control that provides reasonable assurance all purchases of food and refreshments are conducted in accordance with this procedure, and such controls could reasonably prevent any fraud, misappropriation, and other irregularities.
2. The provisions of this procedure are clearly communicated to all parties that have authority to either authorize or spend district funds.

Reference: BP 6
Education Code Section 84040(c); Title 5 Section 58311

Reference: BP 6300

Approved by Chancellor:

Date

Constance M. Carroll, Ph.D.

Reviewed by Cabinet on 9-22-09 and approved by concurrence.