FOOD AND BEVERAGE EXPENDITURES PROCEDURE

OVERVIEW:

A **Food and Beverage Expenditure** is an expenditure that aids an agency or department in meeting program objectives and is considered routine in the running of daily operations.

Examples of where **food and beverage expenditures** may be appropriate include:

- Official Programs – recreation, daycare, Summer in the Parks, food banks, etc
- Refreshments at formal training sessions
- Meals for inmates
- Meals for jurors

The difference between **food and beverage** expenditures and **official function** expenditures is that a food and beverage expenditure is considered routine in the running of daily operations; whereas an **official function** is an event that is hosted by the City and County of Denver and is not considered routine in the running of daily operations.

See **Fiscal Accountability Rule 7.3 – Official Function Expenditures** for more details. If you are still uncertain, contact the Controller's Office, Accounts Payable.

Processing a Food and Beverage Expenditure

1. Food and beverage expenditure shall be charged to the appropriate account codes.

2. City funds shall not be used to pay for alcohol.

Issued: 07/25/2005
Revised: 01/01/2008