

FISCAL ACCOUNTABILITY RULES

RULE 7.4 – FOOD AND BEVERAGE EXPENDITURES

Definition

Food and beverage expenditures meet program objectives and are considered routine in the running of daily operations. Non-routine food and beverage expenditures must comply with **Rule 7.3 – Official Function Expenditures**.

Rule

1. Food and beverages shall not be routinely provided to employees.
2. Food and beverages shall only be purchased when necessary and considered to be in the best interest of the City and County of Denver.
3. When food and beverages are deemed appropriate, expenditures shall be reasonable.
4. City funds shall not be used to purchase alcohol.
5. Food and Beverages shall be charged to the appropriate Food and Beverage account codes, unless covered by the **Official Function Rule**.
6. Training functions shall have a written agenda, study materials, and be led by an identified presenter.

Procedures and Forms

The **Controller's Office** is responsible for any procedures and forms associated with this rule.