

## RULE 7.4 – FOOD AND BEVERAGE EXPENDITURES

Adopted Date: 07/25/2005

Revised Date: 01/01/2014

### PURPOSE

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The City and County of Denver (city) views food and beverage expenditures differently from official function expenditures. For some departments/agencies, food and beverage expenditures are considered routine and necessary for daily operations. An official function is an event that provides a benefit to the city but is not considered routine in the running of daily operations.

The purpose of this rule is to govern the appropriate use of city funds for food and beverage expenditures. This rule shall be read in conjunction with the following to ensure compliance and understanding:

- [Fiscal Accountability Rule 7.1 – Propriety of Expenditures](#)
- [Fiscal Accountability Rule 7.3 – Official Function Expenditures](#)
- [Fiscal Accountability Rule 8.1 – Procurement of Goods and Services Related to Goods](#)

### DEFINITIONS

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**Food and Beverage Expenditure** – Food and beverage expenditures aid a department/agency in meeting program objectives and are considered routine in the running of daily operations. Examples of appropriate food and beverage expenditures include:

- Refreshments at a formal training;
- Meals and snacks served to participants of city sponsored programs such as Summer in the Parks;
- Meals for jurors; and
- Meals for inmates.

## RULES

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1. Food and beverage expenditures shall be for official city business and only be made when necessary to carry out the department/agency mission and objectives.
2. Food and beverages shall not be routinely provided to employees.
3. City funds shall not be used to purchase alcohol beverages, tobacco or tobacco products, and/or marijuana or marijuana products.

## AUTHORITY AND ACCOUNTABILITY

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The **Controller's Office** is responsible for this fiscal accountability rule and any procedures, guides, job aids, forms, and one-page summaries associated with this rule.