

Grossmont-Cuyamaca Community College District Quick Reference

Appropriate Use of Funds for Expenditures

I. Introduction

State and Federal laws prohibit the donation of public funds but allow actual, appropriate, and necessary business expenditures.

Any proposed expenditure must be within approved funding and available resources, and serve the educational purpose of the District by meeting at least one of the following standards:

- Communicates the educational mission of the District
- Increases community awareness of educational programs
- Promotes support of local educational priorities
- Foster professional development and effectiveness.
- Recognizes exemplary service to the District

II. Funding Source Guidelines

Unrestricted General Fund Accounts (UGF)

These funds are primarily for general purposes of district operations and support of its educational programs.

Restricted or Categorical Funds (RGF)

The same rules that apply to the Unrestricted General Fund apply to the Restricted and Categorical programs plus if the funding source provides appropriate documentation that specifically authorizes a proposed expenditure.

Documentation to support the expenditure must either be on file with the business manager or accompany the purchasing document that is submitted to the site business officer for approval. The grant project director and related manager will be accountable for compliance with the specific rules and guidelines dictated by the funding source, as well as the District's expenditure procedures and guidelines.

Trust Funds

Unless prohibited by the funding source, trust funds may be used for food and beverages. Although generally allowed, any purchases of food and beverage must be related to the educational purpose of the college district and the specific purpose of the trust. Funds are subject to applicable state and federal laws and regulations.

Teaching Assistant Program (TA) Funds

The Teaching Assistant Program is intended to provide supplemental discretionary resources for use as may be determined by faculty to be most supportive to classroom instruction. Options for use may include, but are not limited to teaching assistants, department tutors, departmental clerical, or supplies and equipment. For Teaching Assistant Program eligibility refer to AFT 7.12.22. Funds must be used in the same semester that funds are incurred. Unused funds do not roll to the next semester.

If electing to use budgeted TA funds for the purpose other than teaching assistant or tutors, an account transfer request must be submitted to the Vice President of Academic Affairs/ Vice President of Instruction, for review and approval. Check with your business office for specific semester due dates to request account transfers. Resources are not intended to supplant other existing college resources, but are intended to be supplemental to such programs.
(AFT 7.12.2.1-4)

The Learning and Technology Department must approve ALL technology based materials including software, computers, laptops, website hosting services, printers, and wireless connection devices.

Approved Expenses:

- Consumable supplies procured through approved vendors that take purchase orders.
- Institutional software HECVAT/SOC2 compliant
- Onsite equipment and accessories
- Laptops that meet district standards
- Web Cameras
- Headsets used for virtual meetings

Note: All items procured remain the property of the District

Prohibited Expenses:

- Home office furniture such as chairs, desks, chair mats, file cabinets, whiteboards, etc.
- Hotspots
- Lighting
- Cellular phones
- Duplicate equipment such as computers, laptops, printers, keyboards, monitors and accessories.
- Individual software subscriptions and memberships
- Gift Cards and Promotional items
- Meals, refreshments and snacks

III. Requests for Interpretation or Clarifications

Any questions should be directed to the college business officer or district business officer before committing to any expenditures. The District's policies and procedures state that an unauthorized purchase could expose the purchaser to personal liability for the expense. Misappropriation of public funds includes using public funds for personal use (Penal Code 424).

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Examples of Potential Expenditures	Funding Sources		
	Fund 11 Unrestricted G.F	Fund 12 Restrict G.F	Fund 79 Trust Fund

Meals, Refreshments & Entertainment

1	Alcoholic beverages	N	N	N
2	Meals & refreshments for Convocation/Commencement	PA	PA	PA
3	Meals & refreshments at working meeting during meal period	N	N	PA
4	Meals & refreshments for major staff development** event/ training (Events and Trainings 3 or more hours)	PA	PA	PA
5	Meals, refreshments & entertainment for student events	N	PA	PA
6	Meals & refreshments for department staff parties (retirement/holidays)	N	N	PA
7	Meals & refreshments for interview committee	N	N	PA
8	Candy & snacks for departments	N	N	PA
9	Coffee/Tea service for department use	N	N	PA
10	Refreshments for current community partner meeting as permitted by funding source guidelines.	N	PA	PA

Promotions, Gifts & Other Items

11	Hand cream, etc. for personal use	N	N	N
12	Sanitizer and cleaning wipes (FMO *Custodial Standard List may be ordered through a requisition)	PA	PA	N
13	Decorations - public and common areas/seasonal	N	N	PA
14	Flowers to staff or family	N	N	PA
15	Cards & gifts for staff and students	N	N	PA
16	Tickets/Purchase of table for fund raiser	N	N	PA
17	Logo shirts to staff and students (not uniform)	N	PA	PA
18	Token logo and promotional items (<\$20) for staff & students	N	PA	PA
19	District Owned Large/small appliances for common staff areas	PA	PA	PA

N = Not Allowable

PA = Prior Approval - **must** be pre-approved by the Site Business Officer and **must** be authorized by the funding source. Documented approval is required.

* Custodial Standards: Cleaning products and approved vendor list for use at all sites. Personal preference requests will be denied.

** **Major staff development** focuses on enhancing employee skills, knowledge, and career growth through structured activities like training, mentoring, and workshops that are in line with the mission and goals of GCCCD