

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
- Improves time management and staff 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.

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.

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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

Alcoholic beverages

Meals & refreshments for Convocation/Commencement

Meals & refreshments for major staff development event

Meals, refreshments & entertainment for district events

Meals, refreshments & entertainment for student centered events

Meals & refreshments for department staff parties (retirement/holidays)

Meals & refreshments for interview committee

Meals & refreshments at working meeting during meal period

Candy & snacks for departments

Coffee/Tea service for department use

Meals & refreshments for an all day staff retreat

Refreshments for current or potential business partners meeting

Refreshments for College department receptions/open house

N	N	N
PA	PA	PA
PA	PA	PA
PA	PA	PA
PA	PA	PA
N	N	PA
N	N	PA
N	N	PA
N	N	PA
N	PA	PA
N	PA	PA
N	PA	PA

Promotions, Gifts & Other Items

Facial tissue, hand cream, etc. for personal use

Decorations - public and common areas/seasonal

Flowers to staff or family

Cards & gifts for staff and students

Tickets/Purchase of table for fund raiser

Logo shirts to staff and students (not uniform)

Token logo and promotional items (<\$20) for staff & students

Large/small appliances for common staff areas

N	N	N
N	N	PA
N	N	PA
N	N	PA
N	N	PA
N	PA	PA
N	PA	PA
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