

1.16 Official Functions

Scope of Coverage of this Regulation

This regulation covers expenses by MCCCDC and its colleges and centers for official functions. Its purpose is to provide fiscal and legal guidelines and standards for making certain expense decisions, and to ensure documentation of such decision-making. It applies to official function expenses regardless of the fund from which they are made. The official function object code should be used for all expenses that fall within the definition of "official function" as specified in this regulation.

Definitions

The term "official function" means an activity or item that:

1. Does not appear to be, without explanation, an ordinary and necessary function of MCCCDC as a public educational institution; and
2. Provides a tangible benefit and links directly to MCCCDC's educational mission; and
3. Is reasonable and commensurate in value to the tangible benefit that MCCCDC will receive.

Paragraphs 9 and 10 below contain some examples of activities that are not official functions, and some that may be if properly documented.

General Standards

1. Before the expense is made, the Chancellor, college presidents or Vice Chancellors must approve any expense for an official function on the "Official Function Form" ([Appendix FM-7](#)) or, for certain institutional or individual memberships as described in Paragraph 8, the "Membership Payment Worksheet" ([Appendix FM-8](#)). Those officials may delegate this authority only to designated college vice presidents. The person approving the "Official Function Form" or "Membership Payment Worksheet" must be someone other than the person signing the form as the requisitioner. Additionally, the requisitioner must be a full-time MCCCDC employee.
2. Approval of an official function expense must be based on a determination that the expense meets the definition of an "official function" specified in this regulation. The determination must be documented on the "Official Function Form" or the "Membership Payment Worksheet." Higher-dollar or entertainment expenses generally require particular specificity showing the linkage and benefit to MCCCDC's mission.
3. District Office, college or other appropriate fiscal officers must verify and approve the availability of funds under the selected budget account before an expense for an official function is made.
4. The Legal Services Department, the Purchasing Department, or the Accounts Payable Office may request the submission of the "Official Function Form" or "Membership Payment Worksheet" before approving contracts, issuing purchase orders, or paying invoices related to an expense deemed to be an official function.
5. The Fiscal Office of the MCCCDC entity completing the "Official Function Form" or "Membership Payment Worksheet" must retain it for 3 years after the expense is made.
6. MCCCDC's Internal Audit & Management Advisory Services staff may annually audit the records of MCCCDC entities to ensure compliance with this regulation.
7. Student groups may make modest contributions or donations or purchase items to donate to third parties for charitable purposes but only if they use funds raised by them for that purpose. Other funds may not be used. For such contributions or donations, completion of the "Official Function Form" is at the discretion of the MCCCDC entity. Contributions and donations of MCCCDC funds or items purchased with MCCCDC funds are otherwise prohibited.
8. Expenses for MCCCDC or individual memberships in professional organizations that are specifically and directly related to MCCCDC's educational mission or to an employee's job are considered ordinary and necessary business expenses of MCCCDC. Examples of membership expenses that are appropriate without further explanation are:
 - A. American Association Of University Women

B. Cooperative Education Association

C. National Council For Student Development

9. In each of those examples, the name of the organization demonstrates the connection and MCCCCD entities need not complete the "Official Function Form" or the "Membership Payment Worksheet."

However, the propriety of MCCCCD or individual memberships in organizations whose names do not clearly establish that they are professional or academic and are related to public employment or education needs to be documented under this regulation. For those types of memberships, MCCCCD employees must complete the worksheet entitled "Membership Payment Worksheet" ([Appendix FM-8](#)) and provide it to the college or other appropriate fiscal officer to retain. Colleges or other MCCCCD entities may require executive-level approval of memberships.

Payment of memberships in non-school related civic or community groups is inappropriate. Additionally, payment of individual memberships should be considered only if the organization does not allow an institutional membership, where the organization requires both an institutional membership and individual memberships for MCCCCD employees participating in the organization, or where the appropriate fiscal officer determines that an individual membership is the most cost effective.

10. Examples of expenses that don't meet any of the criterion for the definition of "official function" are charges for alcoholic beverages, charitable contributions or donations (except as described in Paragraph 7), dues for memberships in non-school related civic or community organizations (such as Rotary, Kiwanis) or in discount stores, gifts of any type for personal life events (such as births, deaths, weddings, funerals), and gifts for personal use (such as apparel, jewelry or luggage) in appreciation of an MCCCCD employee or officer.

Examples of expenses that may be official functions if shown to meet the criteria in 2. and 3. of the definition of "official function" are employee or officer retreats, employee or officer retirements, non-travel restaurant charges, conference banquet or hotel contracts, sponsorships and institutional memberships in chambers of commerce where the MCCCCD entity is located (or where it maintains a strong community influence or presence).

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