

## section VII

# fiscal management

### fm-7 Official Function Form

#### INSTRUCTIONS FOR COMPLETING THE OFFICIAL FUNCTION FORM

MCCCD is required to spend its resources only for things that tangibly and directly benefit its educational mission and objectives. Some expenses by their nature aren't appropriate. Others require an explanation to meet that requirement.

Examples of expenses that are not official functions are charges for alcoholic beverages, memberships in non-school related civic organizations, and gifts and decorations for parties for births, deaths or weddings. Examples of expenses that may be official functions are employee retreats and conference banquet or hotel contracts.

Here are the procedures and guidelines for filling out the Official Functions Form. They apply regardless of the source of funds being used for the expense.

1. The description in Item 4 must be specific. Vague or overly subjective descriptions won't satisfy the documentation requirement.

Examples of descriptions that are **insufficient** are:

- A. Scheduling this particular employee-only event at "X" location will significantly increase attendance.
- B. Participation as a sponsor in the specified event will provide the college with visibility in the community.

Examples of descriptions that may be **adequate** are:

- A. The day-long employee training to be provided at the specific event will directly address the development of some of the core skills that are identified in the employee manual as essential to the performance of the MCCCD employees who attend.
- B. The persons attending the event for which MCCCD intends to be a sponsor are those that MCCCD has targeted for outreach as potential students, specifically high school seniors. Attendance is expected to be 25. MCCCD's participation will provide advertising and marketing opportunities within that population. The expense is within the range for other MCCCD marketing or advertising efforts.

2. Likewise, the description provided in Item 5 must be precise and identify specific activities or objectives of MCCCD. Vague descriptors are insufficient as are statements showing a benefit to the public generally. The benefit also needs to equate to or exceed the expense that MCCCD is incurring. So, while the benefit doesn't have to be described in dollars, it must be identified specifically in terms that "paint" a clear picture that the values exchanged are about the same. Higher-dollar expenses require answers with greater specificity.

Examples of descriptions that are **insufficient** are:

- A. Participation in the event will provide prestige to MCCCD.
- B. The particular event will boost employee morale.

Examples of descriptions that may, depending on the expense, be **sufficient** are:

- A. The agenda for the MAT employee retreat consists of sessions on essential management skills. The cost per employee trained at the retreat is \$40, which is significantly less than market training fees for the same management training.

administrative regulation appendices

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**fm-7 (cont'd)**

- B. MCCC'D's sponsorship of the event will provide advertising and marketing opportunities among targeted high school seniors. The expense of \$X is within the range for other MCCC'D marketing or advertising efforts.
- 3. If the expense is under a grant or similar restricted fund, the person initiating it must make sure that it is allowable.
- 4. A separate form must be completed for each activity, even if the expenses are recurring in nature, or are encumbered under the umbrella of a blanket purchase order.