As part of our ongoing efforts to enhance financial tracking and accountability, we are implementing a new account code beginning July 1, 2025, to more accurately categorize and monitor food-related expenditures tied to student-centered activities.

NEW ACCOUNT CODE: 4710 – PROGRAMMATIC FOOD
This account code should be used for food and beverage purchases that support **student-focused programmatic or institutional events** where food is an **allowable** cost under the applicable funding source.

🍽️ **Use of Account Codes – Key Distinction**
- **5100 – Contracted Services**
  Use when engaging a **vendor under contract who both provides and serves** food (e.g., full-service catering that includes setup, service, and cleanup).
- **4710 – Programmatic Food**
  Use when **ordering food that is picked up or delivered**, and the vendor **does not provide service**. Examples include boxed lunches or trays ordered from a restaurant or grocery store.

✅ **Allowable Uses of 4710**
- Student equity events
- Community outreach or student recruitment events
- Program-sponsored workshops or orientations – if funding is allowable
- Day-long trainings or forums involving student participants

❌ **Prohibited Uses of 4710**
- Individual employee meals
- Food for meetings, staff celebrations, or non-programmatic functions
- Alcoholic beverages

⚠️ **Important Funding Note:**
Food purchases under account code 4710 may only be charged to **funding sources that explicitly allow** food as an eligible expense. Departments are responsible for verifying eligibility before initiating purchases.

📄 **Required Documentation**
All documents must be submitted and approved through the requisition process, before engaging a vendor, and uploaded to OnBase.
Required documents include:
1. **Event flyer or agenda** showing the student-focused purpose
2. **New Justification Form**, which includes:
   - Estimated attendance breakdown (students vs. employees)
   - Description of employee roles during the event
   - Confirmation that food is an allowable expense under the selected funding source

🔒 Do not begin services/purchases until a fully approved purchase order is in place (including Board approval as applicable).
Expenses without prior approval may be deemed **non-reimbursable (AP6380)**.

🍽️ **Q&A: Using Program Funds to Purchase Food at Events**

Q1: Can I use Program funds to buy food for an event?

A: Only if the **primary audience is students;** the **event supports student success;** and the **funding source explicitly allows food purchases**.

Q2: What counts as a student-centered event?

A: Events like orientations, resource fairs, workshops, or support programs where **at least 75% of attendees are students**, and the goal is to **engage, educate, or support students**.

Q3: What if employees are _working_ the event? Can they eat too?

A: Yes, if:

- They are **working or presenting** at the event, **and**

- Food is **made available to everyone**, not just staff, **and**

- The event is primarily **for students**.

Q4: Can we buy food for a staff meeting, training, or retreat?

A: No. **Food for employees is not allowed**, even if the meeting is work-related. This would be considered a **gift of public funds**, which is prohibited.

Q5: Are there funds that do not allow food at all?

- ⚠️ Yes, many do not. However, some do — and others place strict limits.

- **Perkins (federal): Generally, does not allow food purchases, except in limited cases like advisory committee meetings (with meeting minutes).**

- **Strong Workforce Program (SWP): Food is only allowed when it is: Directly tied to student engagement, retention, or completion, and clearly documented as necessary to the event's purpose.**

- ✅ **Examples:**

  A Strong Workforce-funded event that hosts a Career Skills Bootcamp for students in CTE pathways. The full-day event includes resume building, mock interviews, and industry guest speakers. Modest food (e.g., box lunches) is provided to ensure

students can remain fully engaged and complete the entire session. Staff involved in supporting the event may also partake, but food is not the primary draw, and students are the main focus.

Financial Aid hosts a FASFA workshop for students, with financial aid staff assisting students. Food is allowable for students and those financial aid employees assisting at this event.

✔ **In all cases, you must:**

- **Provide detailed documentation**

- **Ensure food is modest and incidental**

- **Confirm the fund source permits it**

- 🚫 **Food is never permitted for staff-only meetings, retreats, or celebrations.**

Q6: What kind of food is allowed?

A: Modest, incidental items (e.g., snacks, box lunches). Food must **not be the main draw** of the event, and **alcohol is never allowed**.

Q7: What documentation do I need to provide?

A: Every food-related expense must include:

- New Programmatic Food Expense Justification Form.

- Confirmation that the fund allows food purchases (snip of grant/program language).

- Cafeteria approval if using outside vendor.

- Itemized receipts or invoices

Q8: What happens if I don't follow the rules?

A: The purchase may be **disallowed**, your department may be asked to **reimburse the expense through an allowable funding source**, and the issue could be flagged in an **audit**. Please refer to AP6380.

Q9: Who can I ask if I'm unsure?

A: Contact **your fiscal services representative** before making any food-related purchase. We're happy to help review fund restrictions and guide proper use.