

The State of Arizona dictates how MCC can utilize institutional funds for provision of food and beverages for employees as follows:

- **State of Arizona Accounting Manual 5557 – Employee Recognition Activities:** Employee recognition award programs are to say “thank you,” “well done,” “we value you as an employee.” These kinds of expenses must use donated (MCC Foundation) or certain auxiliary funds. Food and beverages that meet the criteria of employee recognition cannot be purchased with operation budgets.
- **State of Arizona Accounting Manual 8010 – Food and Beverages at State-hosted Events:** When MCC hosts an event, we are allowed to use college funds to cater food and beverages at an event as long as the event meets “public purpose” and “gift clause” tests – meaning that the college must be receiving something in return for providing the food and beverage (public relations, most often).
- **State of Arizona Accounting Manual 8012 – Food and Beverages at Certain Training Activities:** In rare occasions MCC may provide meals to employees who are participating in training activities, but only those activities where the “purpose can be severely frustrated or their cost significantly increased by interruptions for meal breaks that result in the participants leaving the training activity.”

Requestor: \_\_\_\_\_ Position: \_\_\_\_\_

Event Where Meal Provided: \_\_\_\_\_ Date of Event: \_\_\_\_\_

\_\_\_\_\_ I attest that the meal provided is not in relation to employee recognition activities.

\_\_\_\_\_ I attest that the meal is provided for  a MCC-hosted event and/or  a training activity where the purpose would be severely frustrated or the cost significantly increased by interruptions for meal breaks. Please provide rationale below.