

Official Function Expenditures Guide

An official function is an event supported and hosted by the City and County of Denver that carries out the City's mission, promotes and achieves agency/department objectives, and builds morale. The event is not considered routine in the running of daily operations; however, it is critical that all activities and costs associated with the event are evaluated to ensure the expenses are reasonable, normal, and necessary.

Due to the perception that an official function may be considered an abuse or misuse of public resources, the agency/department shall consider the following before arranging or incurring expenses related to an official function:

- Will the event be for official City business purposes only?
- Will the event be the most effective way to meet or further the agency/department objectives?
- Will the costs be reasonable and appropriate under the circumstances?
- Will the event include only those individuals necessary to, and directly involved with, the objectives of the program?
- Will you be comfortable justifying the expenditures to the public?

[Fiscal Accountability Rule 7.3 – Official Function Expenditures](#) is the governing rule and should be read to ensure compliance and understanding.

What are acceptable official functions and costs?

The following are examples of acceptable official function activities and costs. The list is intended as a guide only.

- Receptions that support the City's mission and promote and achieve agency/department objectives.
- Official reception and representation activities for visiting officials and dignitaries of foreign governments and other public or private participants.
- Ribbon cutting ceremonies.
- Professional development activities.
- Staff or committee meetings.
- Employee recognition functions, including meals, receptions, and team building events to promote employee morale and productivity.

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- Formal ceremonies acknowledging employee or non-employee acts or achievements that benefited the City.
- Occasional (not daily, weekly, or monthly) lunch meetings where the primary purpose of the meeting is to conduct business.

What activities are not considered an official function or are unacceptable costs?

The following are examples of activities that are not considered acceptable official function activities or costs. The list is intended as a guide only.

- Events recognizing personal occasions not directly benefiting the City such as birthdays, holiday parties, weddings, engagements, illnesses, and births.
- Events of a political or religious nature, including political meetings or lobbying activity, or religious holiday celebrations or activities.
- Events or related expenses that do not primarily benefit the City such as social gathering for a group of employees.
- Gifts, donations, or charitable contributions.
- Alcoholic beverages, tobacco or tobacco products, and/or marijuana or marijuana products.

What information is required for an official function record?

The official function record must include the following information:

- specific purpose of the event;
- description of how the event benefits the City and the agency/department;
- date(s) and location(s) of the event;
- total itemized cost, by payee (food, decorations, awards, facilities, rentals, etc.); and
- identification of the official City host and key attendees.

Additionally, the documentation must include the signature of the individual who prepared the documentation and a signature of the individual who reviewed documentation.

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Is there an Official Function Form that I can use to help me document the information?

No, there is not a formal official function form; however, the Controller's Office has created an [Official Function Form](#) that you may use to ensure that your records are complete. You can find this form on the [Controller's Office Fiscal Accountability Rule website](#).

Do I need to include an official function form when I process an invoice associated with an official function?

No, the Controller's Office does not require an official function form to be included when processing an invoice associated with an official function. It is required that every agency/department document and maintain a record of every official function which includes the required information listed above.