



**Webb County, Texas- Purchasing Department  
Purchasing Policy and Procedure for:  
Non travel Meals, Refreshments & Related Expenses**

Procedure: 5.17  
Webb County Purchasing Manual  
Approved by Commissioners Court:

### **1. REFERENCE**

County Auditor's Form, "Non-Travel Meals, Refreshments, and Related Expenses Claim"

### **2. AUTHORITY**

Local Government Code § 112.002, "Accounting System in County with Auditor and Population of 190,000 or More"

Government Code § 611.001, "Lodging and Meal Expenses"

Generally, meals provided to employees are considered taxable wages that **must** be reported on Form W-2, subject to Federal income tax withholding, social security, and Medicare **unless** specifically excluded by a section of the Internal Revenue Code (IRC). IRC § 61, § 3121, § 3401.

Federal Tax Regulations § 31.3121(a)-1(h) and § 31-3121(a)-3 provide that amounts paid specifically-either as advances or reimbursements-for traveling or other bona fide ordinary and necessary expenses incurred or reasonably expected to be incurred in the business of the employer are not wages and are not subject to withholding if paid under an accountable plan.

### **3. PURPOSE**

The Webb County Commissioners Court approved the policy set forth below on \_\_\_\_\_. The policy expands on the current authorization for expenditures of food for:

- Jurors (Code of Criminal Procedure Art. 104.001)
- Prisoners (Code of Criminal Procedure Art. 104.002),
- Adult Probation (Government Code § 509.011),
- Juvenile Probation (Human Resources Code § 141.082, § 141.084, § 152.0012, and § 152.1141), and
- AgriLife Extension (Agriculture Code § 43.033).

The policy provides guidelines to departments concerning when non-travel meals, refreshments, and related expenses may be paid for with County funds. The procedures set forth herein are prescribed by the Webb County Purchasing Agent in conjunction with the Webb County Auditor and County Attorney and are to be followed regarding the payment or reimbursement of non-travel meals, refreshments, and related expenses.

### **SCOPE**

The policy, procedures, and guidelines apply to all Webb County Departments. Applicability of this policy is limited to non-travel meals and refreshments.

## **DEFINITIONS**

"County Sponsored Events" means meetings, seminars, training sessions, employee appreciation, health and safety fairs, and/or conferences, to conduct official County business.

"Meals" means food and non-alcoholic beverages provided at breakfast, lunch, or dinner.

"Necessary Expense" means an expense that is absolutely necessary in the discharge of official County business.

"Ordinary Expense" means an expense that is common and accepted in County business.

"Refreshments" means non-alcoholic beverages and food items (i.e. snacks, pastries, chips) commonly served between meals, but not intended to substitute for meals.

"Related Expenses" means expenses for essential serving products such as paper plates, cups, stirrers, napkins, and plastic utensils, coffee creamer, sugar, sugar substitutes related to allowable non-travel meals and refreshments.

## **POLICIES AND GUIDELINES**

Based upon sufficient appropriations in the department's budget and approval by the official or department head, the County of Webb, Texas will allow for the payment or reimbursement of non-travel meals, refreshments, and related costs incurred for the following purposes (purchase order required):

### **A. Permitted Expenditures**

1. County sponsored events for the purpose of conducting substantial and bona fide official County business where attendees include at least one County employee and one or more non-County employees.
  - a. Expenditures may be incurred only for those attendees whose presence is necessary for the purpose of the event.
  - b. The duration of the events must be two or more consecutive hours.
  - c. If the County sponsored event occurs during a recognized meal period (i.e., breakfast 7:00 am to 8:00 am; lunch 12 noon to 1 pm; dinner 6:00 pm to 7:00 pm) in order to accommodate scheduling requirements, meals may be provided. Otherwise, only refreshments will be permitted.
  - d. Examples include, but are not limited to:
    - i. Commissioners Court meetings
    - ii. Commission/board/committee meetings.
    - iii. Business meetings relating to promotion of economic development, building community cooperation, or information gathering.
    - iv. Formal training sessions held for the purpose of instruction
    - v. Health & Safety Fairs
2. Meal, refreshments, and related costs specifically authorized in a Federal, state or local government contract or grant, and only to the extent and for the purposes authorized.

3. Beverages for the purpose of providing hydration (sports drinks containing electrolytes) for employees performing job tasks outdoors where they are exposed to hot or humid weather conditions. This includes employees performing road work.
4. Water may be purchased for departments in limited quantities. (i.e. a department that employs 20 employees or less may purchase up to 5 cases of water per month. Larger departments may purchase additional amounts based on the same ratio).
5. Coffee (excludes gourmet coffee) may be purchased for departments in limited quantities (i.e. a department that employs 20 employees or less may purchase up to 2 boxes (30 filter packs per box) of coffee per month. Larger departments may purchase additional amounts based on the same ratio).

*To conform to IRS regulations governing business expenses, the County will not reimburse costs to a County employee for non-travel meals, refreshments, and related costs when the reimbursement results in taxable income to the employee.*

#### **B. Guidelines for Permitted Expenditures**

The following guidelines should be followed when making permitted expenditures for non-travel meals, refreshments, and related costs:

1. Budget: The sponsoring department must have sufficient appropriations in their budget for such expenditures.
2. Reasonable Costs: Meals may not exceed \$10 per person or \$250 per event. Refreshments may not exceed \$3 per person or \$125 per event. The cost of related expenses may not exceed \$25.
3. Documentation Requirements: The following supporting documentation will be required for the County Auditor to process payment for non-travel meals, refreshments, and related expenses except when purchasing beverages pursuant to Section A.3-5. For this purpose, only a purchase order and an original itemized invoice or receipt will be required:
  - a. Purchase order. The purchase order should include the event date, time, duration, and place; estimated number of attendees and affiliation; purpose of the event; and whether meals or refreshments will be provided.
  - b. Original itemized invoice or receipt.
  - c. Completed County Auditor's Form, "*Non-Travel Meals, Refreshments, and Related Expenses Claim*" that documents the date, time, place, amount, and business purpose of the event.
  - d. Written agenda and/or event flyer
  - e. Sign-in sheet. The sign-in sheet must include the attendees' first and last names, title, and affiliation with the County. If it is not possible to provide a sign-in sheet, the reason for not providing the sign-in sheet must be documented and an estimated number of attendees must be provided.

4. The County Auditor will not pay or reimburse meal expenses that lack documentation or a clear business purpose.

### **C. Prohibited Expenditures**

Expenditures of county funds for the following are specifically prohibited:

- Alcoholic beverages,

Food & Beverages for:

- Regularly scheduled staff meetings
- Social events such as celebrating holidays or birthdays
- Individual Employee recognition, volunteer recognition, or thank-you events
- Charitable or political functions

## **PROCEDURES**

### **A. County Department**

1. Ensure that expenditures for non-travel meals, refreshments, and related costs comply with County policy and fund source restrictions.
2. Process a requisition in accordance with county purchasing policies and procedures. A requisition(s) should be issued for each event. The requisition should include the required information
3. Submit completed and signed County Auditor's Form, "*Non-Travel Meals, Refreshments, and Related Expenses Claim*" to the County Purchasing Department.
4. The Purchasing Department will ensure that the "*Non-Travel Meals, Refreshments, and Related Expenses Claim*" is accompanied by the following documentation:
  - a. Purchase order.
  - b. An original itemized invoice or receipt.
  - c. A written agenda and/or event flyer
  - d. A sign-in sheet. The sign-in sheet must include the attendees' first and last names, affiliation with the County, and position. If it is not possible to provide a list of attendees, the reason for not providing the list of attendees must be documented and an estimated number of attendees must be provided.

### **B. Purchasing Department**

1. Review requisition submitted by county departments for compliance with this County policy as well as County purchasing policies and procedures.
  - a. If requisition complies with County policy, issue purchase order.
  - b. If requisition does not comply with County policy, deny the requisition and notify department of deficiencies.

*\* Please note this policy does not apply to emergency management related expense claims, purchases made with forfeiture funds, and/or purchases made from donated funds.*



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## **NON-TRAVEL MEALS, REFRESHMENTS AND RELATED EXPENSES EMERGENCY MANAGEMENT RELATED EVENT**

### REFERENCE:

County Auditor's Form "Non-Travel Meals, Refreshments, and Related Expenses Claim".

This policy provides guidelines to county departments concerning when non-travel meals, refreshments, and related expenses under the auspices of an emergency management related event may be paid for with County funds.

1. Expenditures for food (including non-alcoholic beverages) may not be expended from County funds unless the purpose of such food consumption is for responders participating in a disaster response, emergency incident, or event. When the purpose of the event is designed to test the effectiveness of any plan dealing with mitigation, response, or recovery.
2. **Purpose** - Emergency Management Related Event - The intent and purpose of purchasing food is to keep responders nourished and hydrated, enabling them to work extended hours for extended periods of time while exposed to high-stress environments and physical exertion during times when they are unable to take normal breaks.
3. **Conditions for Emergency Management Related Events:**
  - 1) Expenditures for food that is incurred during an emergency management related event may be authorized by the County Judge or Emergency Management Coordinator as appropriate.
  - 2) Conditions for Emergency Management Related Events must fall within one or more of the listed definitions and must be fully documented.
  - 3) Expenditures under this section shall be limited to the lesser of \$10.00 or \$30.00 total per day per person.
  - 4) The emergency management related event food expenditure may include employees, nonemployees, and volunteers assigned to, participating, or assisting with the event
  - 5) Employees are discouraged from using personal funds for food expenditures during an emergency management related event unless there is no other recourse or it is imperative that the food expenditure be immediately made to keep responders nourished for continuity of operations, (mitigation, and response or recovery efforts. Such funds maybe reimbursable with proper documentation.

6) Any expenditure made from County funds, or personal funds that are not documentable and justifiable will be the responsibility of the employee.

#### 4. Emergency Management Related Event - Definitions:

**Disaster** - The occurrence or imminent threat of widespread or severe damage, injury, or loss of life or property resulting from any natural or man-made cause, including fire, flood, earthquake, wind, storm, wave action, oil spill or other water contamination, volcanic activity, epidemic, air contamination, blight, drought, infestation, explosion, riot, hostile military or paramilitary action, other public calamity requiring emergency action or energy emergency.

**Emergency** - Any incident(s), human-caused or natural, that requires responsive action to protect life or property. Under the Robert T. Stafford Disaster Relief and Emergency Assistance Act, an emergency means any occasion or instance for which, in the determination of the President, Federal assistance is needed to supplement State and local efforts and capabilities to save lives and to protect property and public health and safety, or to lessen or avert the threat of a catastrophe in any part of the United States.

**Emergency Management Coordinator** - The individual within each political subdivision that has day to day coordination responsibility for jurisdictional emergency management, and is appointed by the County Judge as such.

**Emergency Management Director:** The Director as identified by Texas law is the County Judge.

**Event** -a planned, non-emergency activity (i.e. parade, county sponsored activity, etc) and includes any drill, exercise, functional exercise, full-scale exercise or other activity designed to simulate an actual situation and/or test the effectiveness of any plan dealing with mitigation, response, or recovery.

**Food:** Any type of substance that provides nourishment and/or hydration (non-alcoholic beverages) to the human body and include but are not limited to: precooked, cooked, or uncooked meals, or any cooked or uncooked ingredients, that when prepared, combined and cooked will constitute food for human consumption. It also includes any food that during an emergency management event or incident must be provided to any service animal or search and rescue animal. Hydration includes, any non-alcoholic carbonated or non-carbonated beverage, water, juices, milk, hot or cold beverages, {climate appropriate}, or sports type drinks.

**Incident:** An occurrence or event, natural or human-caused that requires an emergency response to protect life or property. Incidents can, for example, include major disasters, emergencies, terrorist attacks, terrorist threats, wild-land and urban fires, floods, hazardous materials spills, nuclear accidents, aircraft accidents, earthquakes, hurricanes, tornadoes, tropical storms, war-related disasters, public health and medical emergencies, and other occurrences requiring an emergency response

**Mitigation:** The activities designed to reduce or eliminate risks to persons or property or to lessen the actual or potential effects or consequences of an incident. Mitigation measures may be implemented prior to, during, or after an incident. For the purposes of this policy it means any activity requiring actual physical labor or machinery in a clean-up effort.

**Recovery:** The development, coordination, and execution of service- and site-restoration plans; the reconstitution of government operations and services; individual, private-sector, nongovernmental, and public-assistance programs to provide housing and to promote restoration; long-term care and treatment of affected persons; additional measures for social, political, environmental, and economic restoration; evaluation of the incident to identify lessons learned; post-incident reporting; and development of initiatives to mitigate the effects of future incidents.

Sources:

FEMA Definitions & Texas Government Code Chapter 418. Emergency Management



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### **Purchases Made from Donated Funds**

- a. It is a legal requirement that all donated funds must be officially accepted by the Webb County Commissioner's Court.
- b. For the acceptance of a monetary donation, the receiving department must identify and seek approval for the proposed use of the donated funds.
- c. Donated funds may be used for the purchase of food items for county related activities not covered under the official Webb County approved budget.

### **Purchases made from- Goods for Public Events Account**

- a. Goods for Public Events account budget will provide funds for food items purchased for a specific event (not for inventory purposes or daily use).
- b. Amounts requested must be reasonable and must be aligned to expected number of participants.
- c. Expenditure or funds for meals, refreshments, and related expenses must be for events conducted at Webb County Community Centers.





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**WEBB COUNTY, TEXAS  
NON-TRAVEL MEALS, REFRESHMENTS,  
AND RELATED EXPENSE CLAIM**

*To be submitted with payable package*

**DEPARTMENT INFORMATION**

Department: \_\_\_\_\_  
 Department Contact Name: \_\_\_\_\_  
 Contact Phone Number: \_\_\_\_\_

**EVENT INFORMATION**

Date: \_\_\_\_\_ Start Time: \_\_\_\_\_ End Time: \_\_\_\_\_

Duration: \_\_\_\_\_ Location: \_\_\_\_\_

Purpose of Event:  
 \_\_\_\_\_ Meeting \_\_\_\_\_ Training \_\_\_\_\_ Other: \_\_\_\_\_  
 (Please explain.)

Attendees: (Please attach sign-in sheet)  
 County Employees \_\_\_\_\_ + Non-County Employees \_\_\_\_\_ = Total \_\_\_\_\_ 0

Meals: (Meals may not exceed \$10.00 per person or \$250.00 per event.)  
 Breakfast \_\_\_\_\_ + Lunch \_\_\_\_\_ + Dinner \_\_\_\_\_ = Total \_\_\_\_\_ 0

Refreshments: \_\_\_\_\_ (Refreshments may not exceed \$3.00 per person or \$125.00 per event.)

Related Expenses: \_\_\_\_\_ (Related expenses may not exceed \$25.00 per event.)

	<b>ACTUAL</b>	<b>ALLOWABLE</b>
Meals Expense:	\$ -	\$ -
Refreshments Expense:	\$ -	\$ -
Related Expenses:	\$ -	\$ -
<b>Total Event Expenses:</b>	<b>\$ -</b>	<b>\$ -</b>

(Please attach original receipts.)

**FUNDING**

Purchase Order Number: \_\_\_\_\_ Account Number: \_\_\_\_\_

**APPROVAL**

I, the undersigned, certify to the best of my knowledge, that the expenditures incurred were for official County business, have been expressly authorized by the Purchasing Department, and are in compliance with the Policy on Non-Travel Meals, Refreshments, and Related Expenses.

\_\_\_\_\_  
 Name of Approving County Official/Department Head  
 (Please Print)

\_\_\_\_\_  
 Signature of Approving County Official/Department Head

\_\_\_\_\_  
 Date