

**HIDALGO COUNTY, TEXAS**  
**ACCOUNTING PROCEDURES MANUAL**

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## **FOOD POLICY**

### **AUTHORITY**

Code of Criminal Procedure Article 104.001, "Jury Pay and Expenses for Jurors"  
Code of Criminal Procedure Article 104.002, "Expenses for Prisoners"  
Government Code Section 509.011, "Payment of State Aid"  
Human Resources Code Section 141.082, "Maintenance of Local Financial Support"  
Human Resources Code Section 141.084, "Payment of State Aid"  
Human Resources Code Section 152.0012, "Budget"  
Human Resources Code Section 152.1141, "Hidalgo County"  
Agriculture Code Section 43.033, "Expenses"  
Local Government Code Section 112.002, "Accounting System in County With Auditor and Population of 190,000 or More"

### **PURPOSE**

The Hidalgo County Commissioners Court on \_\_\_\_\_ approved the policy set forth below. The policy expands on the current authorization for expenditures of food for jurors, prisoners, adult probation, juvenile probation and demonstration work conducted by the Texas Cooperative Extension. The policy provides guidelines to departments concerning when food and related expenses may be paid for with County funds. The procedures set forth below are prescribed by the Hidalgo County Auditor and are to be followed regarding the payment or reimbursement of food and related expenses.

### **SCOPE**

The policy, procedures, and guidelines apply to all Hidalgo County officials, department heads, and employees.

### **DEFINITIONS**

"Food" means any type of substance that provides nourishment and/or hydration (non-alcoholic beverages) to the human body and includes but is 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.

### **POLICIES AND GUIDELINES**

Based upon sufficient appropriations in the department's budget and approval by the official or department head, the County of Hidalgo, Texas will allow for the payment or reimbursement of food under the following circumstances:

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1. The purchase of food is required in the normal course of doing business and specifically authorized by state statute. This includes food purchased for jurors, prisoners, juvenile probation, and demonstration work conducted by the Texas Cooperative Extension; or
2. The purchase of food if using grant funds (federal, state or local government grant funds) only if such expenditures are specifically authorized in the contract or grant, or by agency policy, and only to the extent and for the purposes authorized. This includes the adult probation and juvenile probation; or
3. The purchase of food 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.

## **PROCEDURES**

### **A. County Department**

1. Ensure that expenditures for food comply with County policy and fund source restrictions.
2. Process a requisition in accordance with county purchasing policies and procedures.
3. Submit to the County Auditor's Office - Accounts Payable Section the following documentation:
  - a. Purchase order
  - b. An original itemized invoice or receipt

### **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.

### **C. County Auditor's Office - Accounts Payable Section**

1. Review invoice and supporting documentation to determine compliance with County policy.
  - a. If request complies with County policy, process payment in accordance with internal procedures.
  - b. If request does not comply with County policy, deny the invoice and return invoice to the requesting department with an explanation for the denial.