



HUMAN RESOURCES DEPARTMENT  
County Of Hidalgo

Esther A. Cortez  
Human Resources Director

**INTEROFFICE MEMORANDUM**

TO: Valde Guerra, Commissioners' Court Executive Officer  
Hidalgo County Executive Office

FROM: Sylvia Rios, Executive Assistant III   
Hidalgo County Human Resources Department

DATE: May 01, 2014

Ref: *Subway Sandwiches & Salads*

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Valde,

As per our conversation earlier this afternoon, enclosed please find the invoice for *Subway Sandwiches & Salads* which was returned by the Auditor's Office on April 30, 2014. This invoice is for a Civil Service meeting which was held on Thursday, April 03, 2014. As you are aware, we were obligated to place a similar invoice on Commissioners' Court for approval to process payment.

Thank you for your attention to this matter.

If you should have any questions or require additional information, please do not hesitate to call me at 318-2660.

Enclosure

**RECEIVED**  
OFFICE OF EXECUTIVE OFFICER  
ON: 5/21/14 BY: 



SALE RECEIPT  
 Store #6216 tko 04/03/14 16:14:04  
 Subway Sandwiches & Salads  
 3921 Sarata Blvd, Suite 103  
 Corpus Christi, TX 78415  
 (361) 380-2625  
 Trans# 120 Clerk 02 Robin Pina  
 Dwr1 TRDT 040314 Reg-ID REG-MAIN  
 Receipt # 0000266812

ITEM	QTY	PRICE	MEMO	PLU
FreshFitPit	1	\$ 35.00		20204
BTL Bev	1	\$ 1.80		10024
BTL Bev	1	\$ 1.80		10024
BTL Bev	1	\$ 1.80		10024
BTL Bev	1	\$ 1.80		10024
BTL Bev	1	\$ 1.80		10024
BTL Bev	1	\$ 1.80		10024
CHIPS	1	\$ 1.10		10020
CHIPS	1	\$ 1.10		10020
CHIPS	1	\$ 1.10		10020
CHIPS	1	\$ 1.10		10020
CHIPS	1	\$ 1.10		10020
CHIPS	1	\$ 1.10		10020
CHIPS	1	\$ 1.10		10020
SUBTOTAL		\$ 52.40		
Sales Tax		\$ 0.00		
TAKE-OUT **TOTAL		\$ 52.40		
Credit AMT TEND		\$ 52.40		

DATE: 04-03-14  
 APPROVED: *[Signature]*  
 PO# 703349  
 41100-415-50-190-001-0.630

INVOICE RECEIVED BY: *[Signature]*  
 04-03-14 ON *[Signature]*  
 GOODS/SERVICES RECEIVED BY: *[Signature]*

2014 APR 4 PM 4:15  
 RECEIVED BY  
 COUNTY AUDITOR

(Cut here) -----  
 Thank you for your business today! Attached is a copy of the receipt with the total due.  
 Please consider this the invoice We ask that you please kindly submit your payment  
 to the address below within the next two weeks. Please submit your payment with a  
 copy of the receipt so that we can properly credit this location.  
 Please make your check payable to: Subway # 216  
 Please mail your check to: 3921 Sarata Blvd, Suite 103  
 Corpus Christi, TX 78415  
 If you need any further information, please call our office at 361-881-8561.



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

**DEPARTMENT INFORMATION**

Department: Human Resources  
Department Contact Name: Esther A. Cortez/Sylvia Rios  
Contact Phone Number: (956) 318-2660

**EVENT INFORMATION**

Date: 4/3/2014 Start Time: 5:30 PM End Time: 7:00 PM

Duration: 1:30 Location: 208 West Cano Street, Edinburg

Purpose of Event:

Meeting  Training  Other: Civil Service meeting  
(Please explain.)

Attendees: (Please attach sign-in sheet)

County Employees 2 + Non-County Employees 4 = Total 6

Meals: (Meals may not exceed \$10.00 per person including taxes and gratuity 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:	\$ <u>35.00</u>	\$ <u>-</u>
Refreshments Expense:	\$ <u>17.40</u>	\$ <u>-</u>
Related Expenses:	\$ <u>-</u>	\$ <u>-</u>
Total Event Expenses:	\$ <u>52.40</u>	\$ <u>-</u>

(Please attach original receipts.)

**FUNDING**

Purchase Order Number: 703349 Account Number: 4-1100-415-50-190-001-0.630

**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.

Esther A. Cortez  
Name of Approving County Official/Department Head  
(Please Print)

Esther A. Cortez by Sylvia Rios  
Signature of Approving County Official/Department Head

April 8, 2014  
Date



HUMAN RESOURCES DEPARTMENT  
County Of Hidalgo

Esther A. Cortez  
Human Resources Director

**HIDALGO COUNTY, TEXAS CIVIL SERVICE COMMISSION**

**NOTICE**

NOTICE, IS HEREBY GIVEN IN ACCORDANCE WITH CHAPTER 551, TEXAS GOVERNMENT CODE, THAT A MEETING OF THE HIDALGO COUNTY, TEXAS CIVIL SERVICE COMMISSION WILL BE HELD ON THURSDAY, APRIL 03, 2014, AT 5:30 P.M., AT THE HIDALGO COUNTY HUMAN RESOURCES DEPARTMENT, LOCATED AT 208 WEST CANO, EDINBURG, TEXAS. DISCUSSION AND POSSIBLE ACTION RELATING TO THE FOLLOWING BUSINESS WILL BE TRANSACTED.

At anytime during the course of this meeting, the Board may retire to Executive Session under Texas Government Code, Section 551.071 (2) to confer with its legal counsel on any subject matter in this agenda in which the duty of the attorney to the Board under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with Chapter 551 of the Texas Government Code. At anytime during the course of this meeting, the Board may retire to Executive Session to deliberate on any subject slated for discussion at this meeting, as may be permitted under one or more of the exceptions to the Open Meetings Act set forth in Title 5, Subtitle A, Chapter 551, Subchapter D of the Texas Government Code;

**AGENDA**

- ITEM 1. Call to order;
- ITEM 2. Public Comments;
- ITEM 3. Approval of minutes of February 13, 2014;
- ITEM 4. Discussion, consideration and/or possible action regarding the following request; "Acknowledgement of Hidalgo County Commissioners Court Law Enforcement Compensatory Time Change of 2003 and Approval of Language for Chapter 7 of the Hidalgo County Civil Service Commission Rules".



**HUMAN RESOURCES DEPARTMENT**  
**County Of Hidalgo**

Esther A. Cortez  
Human Resources Director

**ITEM 5. Discussion, consideration and/or possible action without hearing, consolidation, hearing setting, action on motion for continuance, and/or hearing on the following complaints/grievances;**

**1212-S-T-043**  
**0214-S-T-002**

**0913-S-T-026**

**ITEM 6. Adjournment to closed session pursuant to Texas Government Code (551.074) for discussion and/or hearing on one or more of the complaints/grievances listed in Item 5;**

**ITEM 7. Reconvene in open session;**

**ITEM 8. Additional discussion and/or possible action on complaints/grievances listed on item 5;**

**ITEM 9. Adjourn;**

**TO BE POSTED THIS 28<sup>th</sup> DAY OF MARCH 2014**



HUMAN RESOURCES DEPARTMENT  
County Of Hidalgo

Esther A. Cortez  
Human Resources Director

**HIDALGO COUNTY, TEXAS**  
**Civil Service Meeting**

held on:

April 03, 2014  
(month, date, year)

Chairperson

  
Aurora Villarreal Zamora

Vice-Chairperson

  
Michelle Rabinovich

Commissioner

  
Silvestre Rodriguez

Attorney

  
Mercedes S. Espinosa

HR Director/  
C.S. Secretary

  
~~Esther A. Cortez~~ Sylvia Rios

Court Reporter

  
Hermelinda Solis



# Purchase Order COUNTY OF HIDALGO

PO# 703349

DATE: 01/17/14

PAGE NO: 1 of 1

PO TYPE:

VENDOR: 018723

REQ:00249734

PHONE: (956)380-2625

EMAIL:

SHIP TO: HUMAN RESOURCES/CIVIL SERVICE  
208 WEST CANO STREET  
EDINBURG TX 78539

SUBWAY  
102 S 2ND ST.  
EDINBURG TX 78539

CONTACT:

SITE: HUMAN RESOURCES/CIVIL SERVICE

**SPECIAL INSTRUCTIONS:**

**VENDOR NOTES**

1. This purchase order is non-negotiable. This Order is not transferable.
2. ALL ALMATION - PO's require order form be accepted in lieu of a separate invoice.
3. The Vendor is responsible for the correct description of goods and services being ordered.
4. Payment will be made by check or ACH transfer. Payment will be made within 30 days of invoice date.
5. Payment will be made by check or ACH transfer. Payment will be made within 30 days of invoice date.

QTY	UOM	DESCRIPTION	UNIT PRICE	AMOUNT
		DO NOT DUPLICATE ORDER		
		NIGP Code 983-47		
1.00	YEAR	EX <u>Open purchase order for Civil Service meeting for January thru December 2014</u> NIGP Code 983-47	380.00	380.00
TOTAL:				380.00
REPORT ROAD HAZARDS 1-866-HCR-SAFE OR 1-866-427-7233				
.....				
For Hidalgo County use only				
		4-11VC 415 50-190-001-0-630		380.00

*Req. should be issued  
for each event.*

Authorized by:

*Martha Delgado*



Food Policy.

<b>HIDALGO COUNTY, TEXAS</b>  <b>ACCOUNTING PROCEDURES MANUAL</b>	Procedure:	M.1
	Page:	1 of 5
	Date Authorized:	08-05-2008
	Supersedes:	

## NON-TRAVEL MEALS, REFRESHMENTS, AND RELATED EXPENSES

### REFERENCE

County Auditor's Form M-1, "Non-Travel Meals, Refreshments, and Related Expenses Claim"

### 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.

A plan under which an employee is reimbursed for expenses - or receives an allowance to cover those expenses - is an accountable plan only if three conditions are satisfied: (1) there must be a business connection for the expenses; (2) the employee must either substantiate or be deemed to have substantiated the expenses; and (3) the employee must return to the employer amounts in excess of the substantiated expense. IRC § 62(c); Reg. § 1.62-2(c); Reg. § 1.274-5T

### PURPOSE

The Hidalgo County Commissioners Court on August 5, 2008 approved the policy set forth below. 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 below are prescribed by the Hidalgo County Auditor and are to be followed regarding the payment or reimbursement of non-travel meals, refreshments, and related expenses.

<b>HIDALGO COUNTY, TEXAS</b> <b>ACCOUNTING PROCEDURES MANUAL</b>	Procedure:	M.1
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	Date Authorized:	08-05-2008
	Supersedes:	

## SCOPE

The policy, procedures, and guidelines apply to all Hidalgo County officials, department heads, and employees. Applicability of this policy is limited to non-travel meals and refreshments. This policy does not apply to payment or reimbursement of meals while the employee or individual is on travel status. Refer to the Travel Policy for situations in which the employee or individual is on travel status.

## DEFINITIONS

"County Sponsored Events" means meetings, seminars, conferences, training sessions, and similar functions 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 appropriate for the conduct of 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., fruit, pastries, chips, cookies, cake, candy, etc.) commonly served between meals, but not intended to substitute for meals.

"Related Expenses" means expenses for essential serving products such as paper plates, cups, and plastic utensils 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 Hidalgo, Texas will allow for the payment or reimbursement of non-travel meals, refreshments, and related costs incurred for the following purposes:

### 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



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

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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:
- Commissioners Court meetings
  - Commission/board/committee meetings.
  - Business meetings relating to promotion of economic development, building community cooperation, or information gathering.
  - Formal training sessions held for the purpose of instruction or dissemination of information to general public.

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.

*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:

- Budget: The sponsoring department must have sufficient appropriations in their budget (object code 630 Food) for such events.
- Reasonable Costs (including taxes and gratuity): 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.
- 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. For this purpose, only a purchase order and an original itemized invoice or receipt will be required:
  - 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.
  - Original itemized invoice or receipt.
  - Completed County Auditor's Form M-1, "Non-Travel Meals, Refreshments, and Related Expenses Claim" that documents the date, time, place, amount, and business purpose of the event.
  - Written agenda.

2007-2008-00-130-001-0000-130

<b>HIDALGO COUNTY, TEXAS</b>  <b>ACCOUNTING PROCEDURES MANUAL</b>	Procedure: M.1 Page: 4 of 5 Date Authorized: 08-05-2008 Supersedes:
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- 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,
- Supplies for coffee breaks, office refreshments, etc.
- Regularly scheduled staff meetings
- Social events such as celebrating holidays or birthdays
- Employee recognition, volunteer recognition, or thank-you events
- The cost of meals or refreshments covered by a registration fee
- 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 (Refer to Documentation Requirements for purchase orders under Guidelines for Permitted Expenditures).
3. Submit completed and signed County Auditor's Form M-1, "Non-Travel Meals, Refreshments, and Related Expenses Claim" to the County Auditor's Office - Accounts Payable Section, if required.
4. 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.
  - 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, for instance in case of employee health fairs, 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.

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**ACCOUNTING PROCEDURES MANUAL**

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

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

# COUNTY of HIDALGO



EDINBURG, TEXAS 78539

**HIDALGO COUNTY AUDITOR'S OFFICE**  
County Administration Building 3rd Floor  
2808 S. Business Highway 281  
Edinburg, Texas 78539-6243  
PHONE: (956) 318-2511  
FAX: (956) 318-2577  
WEBSITE: [www.co.hidalgo.tx.us/auditor](http://www.co.hidalgo.tx.us/auditor)

For faster processing of payment  
please submit invoice, back to me  
with this page as the cover page.  
Do not remove any pages attached.

**MAILING ADDRESS:**  
HIDALGO COUNTY AUDITOR'S OFFICE  
P. O. BOX 689  
EDINBURG, TEXAS 78540-0689

## OFFICE OF THE COUNTY AUDITOR

### NOTICE OF DISCREPANCY AND/OR ADVISORY

**DATE:** 04/25/2014

**TO:** Sylvia Rios  
**FROM:** Keta Zambrano *KZ*

**DEPARTMENT:** (190) HUMAN RESOURCES/CIVIL SERVICE  
**PHONE:** (956)-318-2511 ext 4601

**REFERENCE:** SUBWAY Invoice #0000266812

THE FOLLOWING DOCUMENT (S), i.e. *Invoice #0000266812* IS/ARE BEING RETURNED, BECAUSE OF THE REASON (S) INDICATED BELOW AND REQUIRES YOUR IMMEDIATE ATTENTION. CORRECTIVE ACTION IS NECESSARY IN ORDER FOR MY OFFICE TO PERFORM ITS DUTIES ACCORDING TO STATUTES, POLICIES, FEDERAL REGULATIONS, AND ACCOUNTING STANDARDS.

PAYMENT (S) OF CLAIMS RELATED TO THIS DOCUMENT (S) WILL BE MADE AS SOON AS POSSIBLE AFTER CORRECTIVE ACTIONS HAS BEEN TAKEN AND THE CORRECTED AND PROPER DOCUMENTATION HAS BEEN SUBMITTED/RESUBMITTED TO THE AUDITOR'S OFFICE WITH SUFFICIENT TIME FOR THE AUDITOR TO EXAMINE AND APPROVE BEFORE THE NEXT SCHEDULED MEETING OF THE HIDALGO COUNTY COMMISSIONERS COURT, AS PER LOCAL GOVERNMENT CODE 113.064.

- EXPENDITURE INCURRED BEFORE PURCHASE ORDER ISSUED - PLEASE FOLLOW PROPER CLAIMS PROCEDURES
- PURCHASE ORDER NUMBER IS INCONSISTENT WITH INVOICE
- AMOUNT BILLED DOES NOT MATCH THE PURCHASE ORDER AMOUNT
- VENDOR ON PURCHASE ORDER DOES NOT MATCH INVOICE
- INSUFFICIENT DOCUMENTATION TO PROCESS PAYMENT
- SIGNATURE OR DATE NOT PRESENT
- SYSTEM SHOWS INVOICE PAID
- INSUFFICIENT FUNDING IN ACCOUNT #                      AVAILABLE \$
- NEEDS APPROVAL OF:
- NEEDS COMPLIANCE WITH PURCHASING POLICY/STATUTES/CONTRACTS (SEE COMMENTS)
- NEEDS CORRECTION(S):
- NEEDS ADDITIONAL DOCUMENTATION i.e.,:
- OTHER:
- COMMENTS / RECOMMENDATION: Un able to process for payment at this time. As per the Accounting Procedures Manual page 2 of 5 Section A Permitted Expenditures: 1 (b) The duration of the events must be two or more consecutive hours.

Also, reference to page 4 of 5 section A County Department: #2 A requisition should be issued for each event. The requisition should include the required information (Refer to documentation Requirements for purchase order under guidelines for permitted expenditures).

COUNTY AUDITOR'S FORM: RE-CA-020  
REVISED: 08/2010



### HIDALGO COUNTY DISTRICT JUDGES

JAIME E. TIERINA JUDGE, 92ND D.C.	RODOLFO DELGADO JUDGE, 93RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139TH D.C.	ROSE GUERRA REYNA JUDGE, 206TH D.C.	JUAN R. PARTIDA MARIO E. RAMIREZ, JR. JUDGE, 275TH D.C.	NOE GONZALEZ JUDGE, 332ND D.C.	LETICIA LOPEZ JUDGE, 370TH D.C. OVERSEER	AIDA SALINAS FLORES JUDGE, 389TH D.C.	JUDGE, 388TH D.C.
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