

# **SCURRY COUNTY**



## **PURCHASING POLICY & PROCEDURES MANUAL**

# SCURRY COUNTY PURCHASING POLICIES AND PROCEDURES

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## 1.0 Introduction

**1.01 Background:** This manual provides county departments enough information to make decisions necessary to request the purchase of supplies, materials, equipment and repairs needed to perform the functions of their offices effectively.

**1.02 Mission:** The mission of the Scurry County Auditor's Office is to:

- Ensure compliance with the County Purchasing Act (LGC 262.024) as well as other state and federal laws applying to county purchasing
- Provide all vendors equal access to the competitive process for the acquisition of goods and services by the County
- Provide an ongoing supply of quality goods and services to all County offices
- Account for all County assets through an effective fixed asset management system, and
- Protect the interests of Scurry County taxpayers without regard to any undue influence or political pressures.

**1.03 Goals of Public Purchasing:** Public purchasing has several goals including:

- Purchasing the proper goods and services
- Obtaining the best possible price for the goods or services, without sacrificing the quality needed
- Ensuring a continuing supply of goods and services are available where and when needed
- Guarding against the misappropriation of County assets that have been acquired through the procurement process.

**1.04 Public purchasing must also ensure:**

- Responsible bidders are given a fair opportunity to compete for the County's business. This can be accomplished by abiding by statutory requirements regarding competitive bids and proposals, and by the County's purchasing policy.
- Public funds are safeguarded. Each department should attempt to see that the best value is received for the public dollar.
- Public spending is not used to enrich elected officials or County employees or to confer favors.

**1.05 Other Duties:** In addition to the above, the Auditor's Office is responsible for:

- Interlocal Purchasing Agreements and Cooperative Purchasing Agreements
- Fixed Asset Management
- General Liability, Property and Auto Insurance Claims, and
- Procurement Card Policy, Procedures and Maintenance
- Prompt payment of vouchers/invoices received and signed off from county departments for purchases made within accordance to law.

## 2.0 Purchasing Authority and Policy

**2.01 Purchasing Laws:** The Texas Legislature has enacted purchasing laws. It is the policy of Scurry County to comply fully in all aspects with these laws as they are amended from time to time.

The Purchasing Department, as well as officials, supervisors and employees, will provide equitable and competitive access to the County procurement process for all responsible vendors. County procurement will also be conducted in a manner that promotes and fosters public confidence in the integrity of the County's procurement process.

**2.02 Purchasing Policy:** The purpose of the County Purchasing Policy is to:

- Seek the best quality, lowest-priced goods and services that meet the needs of the County and its personnel;
- Provide all responsible vendors and contractors, including HUB's, equitable access to servicing the needs of the County and its personnel through competitive acquisition of goods and services;
- Comply with all federal and state laws that apply to county purchasing and comply with the policies and procedures in this manual;
- Manage the County's assets and inventory so that replacement costs are minimized and the County can account for all assets; and
- Dispose of all surpluses, salvage, seized and abandoned property in a manner that not only provides the most benefit to the taxpayers of the County, but also complies with the law.

**These policies and procedures are adopted by the Scurry County Auditor and approved by the Commissioners' Court under the authority of the Texas Local Government Code, Chapter 262 (The County Purchasing Act).**

**2.03 Effective Date:** These policies and procedures shall become effective upon approval by the Commissioners' Court.

**2.04 Precedents and Interpretation:**

- These policies and procedures shall be interpreted liberally to accomplish their purpose.
- If there is any conflict between the policies and procedures and a State law, or a rule adopted under a State law, the stricter of the two provisions prevails.
- Headings and titles at the beginning of the various sections of these policies and procedures have been included only to make it easier to locate the subject matter covered by that section or subsection and are not to be used in interpreting these policies and procedures.
- If any provision of these policies and procedures or the application of them to any person or circumstances is held invalid, the validity of the remainder of these policies and procedures and the application of them to other persons and circumstances shall not be affected.
- In general, the County Auditor interprets these policies and procedures but the Commissioners' Court resolves any question about any interpretation of these policies

and procedures when there is a conflict related to an area that is not within the statutory authority of the County Auditor.

### **3.0 Scurry County Purchasing Code of Ethics**

**3.01 Policy:** Maintaining the integrity and credibility of a purchasing program requires a clear set of guidelines, rules and responsibilities to govern the behavior of employees that have purchasing authority. It is the policy of Scurry County that the following ethical principles govern the conduct of every employee directly or indirectly involved in the County procurement process.

The following is adapted from the American Bar Association's 2000 Model Procurement Code for State and Local Governments:

*Public employment is a public trust. It is the policy of Scurry County to promote the objective of protecting government integrity and the objective of facilitation the recruitments and retention of personnel needed by the County. Such policy is implemented by prescribing essential standards of ethical conduct without unnecessary obstacles to entering public service.*

*Public employees must discharge their duties impartially so as to assure fair competitive access to County procurement by responsible contractors. Moreover public employees should conduct themselves in such a manner that fosters public confidence in the integrity of the Scurry County procurement process.*

*To achieve the purpose of this policy, it is essential that those doing business with the Scurry County also observe the ethical standards prescribed in this policy.*

**3.02 Responsibility to County:** Employees shall avoid activities that compromise or give the perception of compromising the best interests of Scurry County. Employees shall not knowingly use confidential propriety information for actual or anticipated personal gain.

All office supplies, equipment and office machinery will be used only for business related to the operation of County offices and departments. Office equipment and supplies will not be removed from its assigned departmental location for any reason other than for business related to the operation of County offices and departments.

Department heads/elected officials are expected to keep appropriate controls over the use of departmental equipment such as telephones, postage, copy machines, computers and etc. to assure that use of this equipment is not abused and that Scurry County is not incurring expense for the personal use of this equipment.

**3.03 Conflict of Interest:** Employees shall avoid activities that would create a conflict between their personal interests and interest of Scurry County. Conflicts exist in any relationship where the County's best interest may be different from the employee's best

interests or the best interest of someone associated with the employee. Conflicts of interest include an employee participating in any way in any procurement in which:

- The employee or any member of the employee's family has a financial interest in the results of the County procurement process;
- A business or organization in which the employee, or any member of the employee's family, has a financial interest in the result of the County procurement process; or
- Any other person, business, or organization with whom the employee or a member of the employee's family is negotiating for or has an arrangement concerning prospective employment.

If conflicts of interest exist, the employee shall notify the County Auditor in writing and remove him or herself from the County procurement process.

**3.04 Conflict of Interest Disclosure:** State law (Chapter 176 Local Government Code) requires the filing of conflict of interest questionnaires by certain individuals and businesses.

The questionnaires require disclosures describing certain business and gift giving relationships, if any; the filers may have with commissioners' court members, the purchasing agent and other elected/appointed officials.

The law applies to:

- Businesses and individuals who contract with the County,
- Businesses and individuals who seek to contract with the County, (regardless of whether a bidder is awarded the contract), and
- Agents who represent such businesses in their business dealings with the County.  
Compliance is the individual responsibility of each individual, business, and agent who is subject to the law's filing requirement.

If you are required to file a Conflict of Interest Questionnaire, you should file with the Scurry County Clerk by mailing it to the county clerk's office at 1806 25<sup>th</sup> Street, Snyder, TX 79549.

**3.05 Perception:** Employees shall avoid the appearance of unethical or compromising practices in relationships, actions, and communications associated with County procurement.

**3.06 Gratuities:** Employees shall not solicit or accept money, loans, gifts, favors, or anything of value, from present or potential contractors that might influence or appear to influence a purchasing decision. Generally, goods or services with a value of \$50.00 or less in the aggregate from a vendor during a year do not violate this prohibition unless they influence or appear to influence a specific purchasing decision. If anyone is in doubt about whether a specific transaction complies with this policy, the person should disclose the transaction to the County Auditor for a determination of compliance.

**3.07 Confidential Information:** Employees shall keep the proprietary information of vendors confidential. Employees shall keep vendor proposal information obtained from a solicitation confidential until after contract award.

#### **4.0 SCURRY COUNTY PURCHASING POLICY**

All purchases for requirements and operation of Scurry County must be made in accordance with Texas State Statutes and must be for legal, ordinary and necessary purposes. Prior to payment the County Auditor will audit all payments for legality with the various Texas State Statutes and approve the purchases for submission to the Commissioners' Court. The Commissioners' Court will approve all payments for ordinary and necessary purposes. Invoices not approved for payment by either the County Auditor or the Commissioners' Court will be returned to the department head/elected official responsible for the purchase for disposition.

All purchases will be for a quantity suitable to the purpose and at the least possible expense to Scurry County.

**4.01 Purchasing Don'ts:** Coordination among many County departments and offices is necessary for the process to work smoothly. To avoid delays and to comply with County policy and state law, and departments should remember the following:

- Do not purchase any goods or services for your own personal benefit.
- Do not obligate the purchase of goods that are delivered for use on a trial basis.
- Do not commit to acquire goods or services without the appropriate authorization. Anyone obligating an expenditure of funds for goods and services before securing the appropriate authorization may be held personally responsible for the payment and may face criminal charges.
- Do not use purchasing strategies that violate the law to avoid competition. Strategies that are prohibited by law include:
  - Purchasing a series of component parts that would normally be purchased as a whole (component purchases)
  - Purchasing items in a series of separate purchases that normally would be purchased as a single purchase (separate purchases)
  - Purchasing items over a period of time that normally would be done as one purchase (sequential purchases)

A county officer or employee who intentionally or knowingly makes or authorizes separate, sequential, or component purchases to avoid the competitive bidding requirements of Texas Local Government Code, Section 262.023, is committing a Class B misdemeanor according to Texas Local Government Code, Section 262.034(a).

***Do not violate or authorize the violation of the Purchasing Act. Any person who knowingly violates or authorizes the violation of the Purchasing Act, including an agent or employee of the County or of a department of the County commits a criminal offense which is a misdemeanor. Each act in violation of the law is a separate offense, Texas Local Government Code, Section 262.011(m).***



#### **4.02 Purchasing Do's:**

- Avoid activities and behaviors that are unethical or create a conflict of interest or the perception of a conflict of interest. Examples of activities that are inappropriate include:
- Soliciting or accepting gratuities of any kind from present or potential contractors which might influence or appear to influence a purchasing decision;
- Failing to disclose in writing to the County Auditor a conflict of interest and not removing yourself from the procurement process when there is a conflict; and
- Disclosing confidential proprietary information from solicitations to other vendors or using the information for personal gain.
- Ensure funding is available before submitting an invoice. The law does not allow expenditures that exceed budgets.
- Plan purchases to minimize the use of emergency and expedited purchases. Rush purchases are generally more expensive and they delay other requisitions already in the system. Vendors may attempt to charge premium prices for goods and services when there is insufficient time allowed to explore alternative sources or options.
- Ensure that purchasing policies and procedures are understood before ordering. Departments must assure that all employees responsible for making department purchases have read and understood the purchasing procedures in this manual.
- Departments should also ensure that a current Purchasing Authorization Form is completed and updated regularly.

#### **4.03 Sales Tax Exemption:**

Scurry County is exempt from Texas sales tax. Any purchase made for goods and/or services should be exempt from Texas sales tax. When purchasing from a vendor, a Texas Sales and Use Tax Exemption Certificate (Form 01-339) should be used to notify the vendor of the County's tax exempt status.

If making a purchase in person, please be sure to take this form with you to the vendor so that sales tax is not added to the purchase. If requesting reimbursement for goods and/or services bought personally, sales tax paid **will not** be included in the reimbursement amount. A copy of the signed exemption form (Form 01-339) can be found on the County Auditor's page of the Scurry County website.

#### **4.05 Vendor Owing Taxes:**

Pursuant to Texas Local Government Code 262.026.0267, Scurry County Commissioners' Court has adopted a policy which requires that vendors' taxes be current as of the date bids/proposals are due. Bidders with delinquent taxes on the due date will not be eligible for award. Whether or not a vendor's taxes are delinquent will be determined by an independent review of the Tax Office records. Additionally, if during the performance of a contract, a vendor's taxes become delinquent, Scurry County reserves the right to provide notice to the Auditor pursuant to Texas Local Government Code 154.045.

**4.06 Vendor W-9 & Address Requirement:**

All vendors are required to have a current W-9 form on file with the County Auditor's office prior to payments being made.

All vendors are required to inform the County Auditor's office of their mailing address and must maintain accurate information on file for payment purposes.

**4.07 Vendor Stop-Payment & Check Reissue:**

Due to the increasing number of checks being lost in the mail, all vendors must allow for up to 14 days from issuance of check date before requesting a re-issued check. At which time the County Auditor's office will verify that the check had not been processed through our bank a stop payment will be issued and a new check re-issued and mailed.

**4.08 County Auditor Funds Verification:**

According to Texas Local Government Code, sections 113.064 and 113.065, the County Auditor shall:

- Examine and approve each claim, bill and account against the county, and
- Audit and approve only those claims that have been incurred as provided by law, including the laws governing county budgeting and purchasing. Thus, a payment for a purchase that is not included in the county budget, or for which funds is not available, may be disapproved by the County Auditor.

**5.0 SCURRY COUNTY PURCHASING PROCEDURES**

**5.01 Purchases for less than \$10,000:**

Any purchase for goods or services less than \$10,000 may be presented to the County Auditor's office for payment with a vendor invoice containing an authorized signature, date of approval and appropriate budget line item code(s). It is the department's responsibility to obtain competitive pricing.

The department may also request a purchase order by completing or requesting a purchase order request form and submitting it to the County Auditor either by email or turning it into the Auditor's office.

It is the responsibility of the department head/elected official or their authorized personnel to ensure that funds are available in their budget **PRIOR TO PURCHASING**. If funds are not available, please see the "Budget Amendments" section.

**5.02 Purchases for \$10,000 - \$50,000:**

Any purchase of goods or services for \$10,001 - \$50,000 MUST BE approved by the commissioners' court prior to ordering or purchasing of the items, unless it was specifically budgeted for during the budget process. However, it is the recommendation of the Auditor's Office that any purchases of goods or services for \$10,001 - \$50,000 should be quoted from multiple vendors (preferably 3) to ensure that the County is receiving the lowest and/or best price.

It is the responsibility of the department head/elected official or their authorized personnel to ensure that funds are available in their budget. If funds are not available, please see the "Budget Amendments" section.

### **5.03 Purchase for over \$50,001:**

Any purchase of goods or services of more than \$50,001 will be made on formal bid or proposal in accordance with Texas Local Government Code, Chapter 262.

The request to advertise for bids/proposals along with the appropriate specifications should be submitted directly to the Commissioners' Court in open meeting. A "REQUEST FOR SEALED BID" form shall be used to outline the specifications of the bid requests.

Upon approval of the specifications and authorization to advertise by the Commissioners' Court, the necessary advertisements and notices for the bid/proposal. According to Texas Local Government Code, Chapter 262, "the County must provide notice at least once a week for two consecutive weeks in a newspaper of general circulation in the county" and "the date of the first publication must be at least 14 days before the date of the bid opening". It is Scurry County's local policy to post the notice on the County website and advertise in the The Snyder News.

All formal bids/proposals will be received by the County Judge's Administrative Assistant. The bids/proposals will be opened publicly in the Commissioners' Court during the meeting at which the County Commissioners' will consider the bids/proposals and will be available for study at the County Clerk's office.

The Commissioners' Court will consider the bids/proposals and will award the bid/proposal to the lowest and best bidder/proposer taking into consideration the recommendation of the appropriate department head/elected official. After the bids/proposals have been awarded the requestor will then submit the purchase order to the awarded bidder to start the project or order the goods or services. After the project is complete or the items have been received by the department, a copy of the purchase order, packing slips (if any) and the vendor's invoice should be sent to the County Auditor's office with the appropriate signature(s) and the date the merchandise was received.

It is the responsibility of the department head/elected official or their authorized personnel to ensure that funds are available in their budget. If funds are not available, please see the "Budget Amendments" section.

#### **5.04 Cooperative Purchase Agreements:**

The use of purchasing co-ops are allowed under Local Government Code, Chapter 271, Subchapter F. A purchase made under this sub-chapter is deemed to satisfy state law requiring competitive bidding. However, it is the recommendation of Scurry County Auditor's Office to obtain multiple quotes for all purchases over \$10,001. Therefore, any purchase over \$10,001 must include multiple quotes (preferably 3).

#### **5.05 Emergency Purchases:**

Emergency purchases should be curtailed by proper planning and anticipating needs far enough in advance that regular purchasing procedures may be followed. Emergency purchases may be made without obtaining a purchase order or multiple quotations with the department head/elected official's approval and should ONLY be made to keep buildings and machinery in operating condition when their idleness would result in expense to Scurry County or for extreme emergency cases involving public health and welfare cases. In the case of emergency purchases, the purchase order or vendor invoice should be marked "EMERGENCY PURCHASE". Emergency purchases are subject to approval by the Commissioners' Court. Emergency Purchase does not include emergency payment as all payments must go through the proper steps.

#### **5.06 Project Management:**

County capital projects under \$50,000 will be under the direction of the appropriate department head/ elected official. All county capital projects over \$50,000 will be under the direction of the county judge unless the Commissioners' Court, by order, appoints someone else to be responsible for the project.

### **6.0 SCURRY COUNTY BUDGET RESPONSIBILITIES**

#### **6.01 Ensuring Funds Available:**

It is the responsibility of the department head/elected official to ensure that funds are available in their budget before purchases are made. Purchase orders should not be issued or order should not be placed for goods or services that do not have an unencumbered budget balance. The County Auditor is required, by statute, to disapprove any payment that exceeds the budgeted amount. Disapproved purchase orders or request for payments will be returned to the department head/elected official for disposition.

If funds are not available, you must request a line item transfer or budget amendment form from the County Auditor before the purchase is made.

#### **6.02 Line Item Transfer:**

A line item transfer is made when the department head/elected official wishes to transfer an amount from one of their expenditure line items to cover a deficit in another expenditure line

item. For example, to transfer \$200 from the department's travel line item to the department's office supplies line item.

To request a line item transfer, a "LINE ITEM TRANSFER REQUEST" form must be completed, signed by the department head, and sent to the County Auditor. The County Auditor will present the request at the following Commissioners' Court for approval. Once approved by the Commissioners' Court, the County Auditor will post the budget adjustment.

### **6.03 Budget Amendment:**

A budget amendment is made when the department head/elected official wishes to place an amount in one of their expenditure line but do not have the excess funds from any other expenditure lines to move but rather are requesting additional funds to be placed into their expenditure lines, funds coming from general fund reserve. A "BUDGET AMENDMENT" form must be completed, signed by the department head, and sent to the County Auditor. The County Auditor will present the request at the following Commissioners' Court for approval. Once approved by the Commissioners' Court, the County Auditor will post the budget amendment.

### **6.04 Accounts Payable:**

The Commissioners' Court, at a public hearing, must approve all accounts payable prior to payment. All vendor invoices and purchase orders must be submitted to the County Auditor's office the week before Commissioners' Court. Commissioners' Court is generally held on the 1st and 3rd Tuesday of the month. The County Auditor's office will stop processing accounts payable for Commissioners' Court on the Wednesday before at 12 PM. Any vendor invoices and purchase orders received after that time will be processed for the next Commissioners' Court.

## **7.0 SCURRY COUNTY ADDITIONAL ITEMS**

### **7.01 Trade-ins:**

If a purchase requires a trade-in, such as an automobile, office machines or other equipment, the department head/elected official should request approval of the trade-in from Commissioners' Court prior to the purchase of the new asset.

### **7.02 Lease Purchase Agreements:**

All lease purchase agreements must be approved by the Commissioners' Court and signed by the County Judge unless the Commissioners' Court authorized someone else to sign the agreement. All lease purchase agreements must contain the "government clause" authorizing the return of the equipment if the Commissioners' Court does not appropriate funds for the

lease purchase in a future year. Failure to comply with this provision will result in the department head/elected official becoming liable for any losses sustained by Scurry County.

**7.03 Rental Agreements:**

All rental agreements must be approved by the Commissioners' Court and signed by the County Judge unless the Commissioners' Court authorized someone else to sign the agreement. Failure to comply with this provision will result in the department head/elected official becoming liable for any losses sustained by Scurry County

**7.04 Service Agreements:**

All service agreements must be approved by the Commissioners' Court and signed by the County Judge unless the Commissioners' Court authorized someone else to sign the agreement. All service agreements for a period which terminates in a future fiscal year must contain the "government clause" authorizing the cancellation of services if the Commissioners' Court does not appropriate funds for the service in a future year. Failure to comply with this provision will result in the department head/elected official becoming liable for any losses sustained by Scurry County.

**8.0 GENERAL RULES AND PROCEDURES**

**8.01 County Forms, Contracts and Applications:**

Do not add your personal information on any county entity forms other than personnel related. County contracts, invoices, equipment, titles are all to be placed under the name of Scurry County with the Scurry County tax id information. If you are not sure of the information send the paperwork to the Auditor's Office for it to ensure it is filled out correctly.

**8.02 Vehicle and Equipment Purchase:**

When purchasing or trading in for new vehicles or equipment, when approved by Commissioner's Court, make sure to inform the dealer that the Auditor's Office will do the title paperwork. As all vehicles titles are to be titled to Scurry County and addressed 1806 25<sup>th</sup> Street. They are NOT to be titled to specific departments as they belong to the county as a whole

**8.03 Surplus Property:**

County employees, with the exception of members of the Commissioners' Court, will be allowed to bid on surplus property offered to the public at public auction, just as any other citizen of Scurry County.

**8.04 Work Boots:**

Departments such as the Parks Department and the Road and Bridge Department require their employees to wear work boots due to the nature of their job duties. Due to this requirement the county will pay up to \$150 for a pair of work boots annually, if the boots are over that amount the employee will be required to pay the difference.

### **8.05 Travel:**

All employees MUST fill out the appropriate Travel Form in order for travel to be paid and per diem to be received for meals and mileage, if they do not have a county vehicle to travel in. When the travel event is for more than one day the per diem rates are \$36.00 for the first and last day and \$48.00 for the in between days. The per diem rate is to cover the cost of meals, therefore meals should NOT to be placed on the county credit cards.

**8.06 Travel Advance:** If it is determined that the estimated expense of travel is too high to expect the employee to bear the cost and the employee does not have means of deferring the expense until after the travel and reimbursement can be made, a travel advance may be requested. A travel advance must be approved by the Department Head or Elected Official in charge of the department and must be submitted to the County Auditor on the appropriate form available in the Auditor's Office at least three business days in advance of the next Commissioners Court meeting.

Receipt of a travel advance does not constitute approval for the expenditure of the entire amount advanced. Within three business days of return from the travel, the employee or official must submit a travel reconciliation form with supporting documentation that supports each expenditure. In the event of an overpayment, the employee must submit reimbursement to the county at the time the employee submits the travel advance reconciliation form. If an expense is disallowed, the employee will have to submit reimbursement to the County of that expense within three business days of notice from the Auditor that the expense has been disallowed

**8.07 Day Travel:** At times when day travel is required for work purposes the employee will need to fill out a Day Travel Form and turn into the Auditor's Office signed by their Elected Official/Department Head. Depending on the time they depart for the travel event and the time they return will determine the amount of per diem they will receive as a reimbursement through their paycheck. The following is the per diem rate for the meals on day travel: \$12.00 morning meal, \$16.00 noon meal, and \$20.00 evening meal. If they took their own vehicle they must attach a Google map from the courthouse address to the place they were going as mileage will be reimbursed based on the state approved mileage reimbursement rate. Mileage reimbursement will be paid out through accounts payable in the Auditor's Office.

**8.08 Travel Form:** Travel Form 1 must be filled out fully, signed by Elected Official/Department Head and submitted to the Auditor's Office within 10 days of returning from the travel event, regardless of whether or not they received a travel advance. This form MUST be accompanied with documentation providing proof of the event as well as a Google

map from the courthouse address to the address of the event location for mileage reimbursement for those they are not driving county vehicles. As stated about the per diem rate for overnight travel is \$36.00 first and last day and \$48.00 for the in between days. This per diem is for meals therefore meals should NOT be placed on the county credit cards. All requests for reimbursement, other than meals paid pursuant to the approved per diem set by Commissioners' Court, MUST be submitted with supporting documentation. If requests for reimbursements on the approved travel expense reports are not supported by documentation, the County Auditor will not honor the request for reimbursement.

### **8.09 Approved Travel Expense:**

The County allows reimbursement of travel expenses for County officials and employees who travel on official county business only when funds have been allocated in departmental budgets for that purpose. The County will pay reasonable expenses incurred in the course of authorized County travel as follows:

- Conference Registration and Fees
- Transportation
- Lodging
- Meals (for overnight or travel of over 6 hours in a day only)
- Parking
- Operational expenses for County owned vehicles

All employees and officials must keep in mind that the funds utilized for travel are public funds and expenses should be minimized as much as possible to conserve these funds. From time to time the Commissioners' Court will approve a schedule for reimbursement that will be available in the Auditor's office. The following are general rules that govern reimbursement.

**8.10 Conference Attendance:** If travel is for a conference, seminar, meeting or other similar event, the employing traveling is expected to attend the entirety of the scheduled event. If the employee does not attend the entirety of the conference, seminar, or meeting, the employee may not be reimbursed for the expenses associated with the travel and may not be paid for his or her time while traveling and while away from the County. The employee may also be required to reimburse the County for any conference, seminar or meeting fees that were prepaid and may be subject to disciplinary action, up to and including termination.

Conference brochures must be turned into the department head or elected official at the time the travel is requested and at the time any request for reimbursement for travel expenses is made. Airfare: The County will only reimburse airfare when it is the most economical form of travel to the place of business and will only reimburse coach airfare. Tickets should be purchased as far in advance as necessary to secure the lowest fare.

**8.11 Lodging:** The County will reimburse the actual cost of lodging not to exceed the rate periodically set by the Commissioners Court, except in the case of lodging which is at the site of the conference, seminar, or meeting being attended. In all cases, employees must request the government rate or lowest available rate when making reservations. In addition to daily room charges, the County will reimburse for necessary hotel taxes and parking fees.



The following charges **WILL NOT BE REIMBURSED**:

- Personal expense items such as cleaning or laundry
- Alcoholic beverage charges
- Hotel club charges
- Recreational facility use charges
- Movies
- Personal phone calls.

The County will only reimburse for lodging for the amount of time necessary for attendance at the conference or meeting being attended. Any additional lodging will be at the expense of the County employee unless proof is presented that the additional lodging is a result of extended County business.

**8.12 Car Rental:** When it is more economical to rent a car than to utilize a County vehicle, personal vehicle, or public transportation, the County will reimburse for the actual cost of renting the vehicle, including fuel and collision damage waiver insurance. The County will reimburse for a small or midsize car only.

Taxi, Shuttle, or Other Public Transportation will be reimbursed if used for get to or from the conference, meeting or seminar or for other business purpose during the travel.

**8.13 Personal Vehicles:** When it is the least expensive means of travel or is most efficient in terms of time spent traveling, the County will reimburse the employee for the use of a personal vehicle at the mileage rate periodically established by the State of Texas for reimbursement of State employees. The mileage payment will be based on the schedule of distances maintained in the County Auditor's office or, if not on the schedule, based upon the distance determined from a reputable internet site using the courthouse address as the starting point and the address of the place of business traveled to, plus reasonable reimbursement for business mileage traveled while at destination.

No other automobile expense will be paid to the employee other than the fixed price per mile as approved by the State of Texas.

**8.14 County Owned Vehicles:** When County owned vehicles are used for travel for County employees or officials on County business, the County will only pay actual expenses, such as gas, oil, or other such maintenance items. Receipts are required for all these items. However it is preferred that when possible to use the county credit card for the purchase and turn in the receipts.

**8.15 Tolls:** Toll costs will be reimbursed with receipts.

**8.16 Meals:** The Internal Revenue Service considers reimbursement for most meals that are not incurred in conjunction with overnight travel to be taxable benefits of employment. County employees traveling for business will be reimbursed for meals on a Per Diem basis. However, because The Internal Revenue Service considers reimbursement for most meals that are not incurred in conjunction with overnight travel to be taxable benefits of

employment, the County will only reimburse for meals paid for in conjunction with travel which includes an overnight stay or for which the time away on County business exceeds 6 hours.

Meals incurred during overnight travel will be paid as follows: 75% of daily per diem as approved by Commissioners Court will be paid for the first and last day of travel. 100% of daily per diem will be paid for all other days. The per diem allowance for each meal is set forth on the schedule for reimbursement available in the Auditor's office. Receipts for each meal will not be required.

The County does not reimburse the traveling County employee for any type of alcoholic beverage whether with a meal or not.

The County will not reimburse the cost of meals for friends, family or others joining the employee for meals.

### **8.17 Procedures for Reimbursement:**

All requests for reimbursement must be submitted to the County Auditor on the approved request for reimbursement form within 10 days of the authorized travel. All requests for reimbursement, other than meals paid pursuant to the per diem set by the Commissioners' Court, must have supporting documentation, including original receipts if requested, in order for the traveling expenses to be reimbursed. If requests for reimbursement on the approved travel expense report are not supported by documentation, the County Auditor will not honor the requests for reimbursement. If the employee requests to be reimbursed for travel-related expenses other than those listed above, the employee must submit supporting invoices and a statement regarding the necessity of the expense along with the reimbursement request form. In the event an official or employee of the County receives an overpayment for travel expenses, that overpayment must be reimbursed to the County immediately.  
**NO TAXES PAID WILL BE REIMBURSED!**

### **8.18 Travel Paid for by Other Entities:**

If an official or employee travels to a meeting or conference that is to be paid for by another entity, it is the responsibility of the County Official or Department Head to see that all reimbursement forms are promptly submitted to the reimbursing agency. When reimbursements are received, it is the responsibility of the County Official or Department Head to see that those funds are deposited with the County Treasurer and copies of receipts sent to the County Auditor.

### **8.19 Local Transportation Expense Reimbursement:**

Several departments in the County require their employees to travel within the County on official County business. When a County employee uses a personal automobile for this purpose, the employee may be reimbursed for use of his or her personal vehicle on a mileage basis pursuant to the State of Texas approved mileage reimbursement rate. Reimbursement

for local transportation is made from speedometer readings on the personal auto and a description of the purpose of the official County business. Before an employee may be reimbursed for local transportation, there must first be a departmental budget allocation for local transportation. This allocation will be made during budget hearing or through a budget amendment made by the Commissioners' Court.

Requests for reimbursement for local transportation must be submitted on the appropriate form to the County Auditor and must be submitted within 10 days of the travel or if such travel is made on a regular basis as a part of the employee's job duties on a monthly basis.

**8.20 Prohibited Expenditures:**

Costs of personal entertainment, spouse's expenses, amusements, social activities, alcoholic beverages, traffic citations, illegal activities, or taxes paid are not allowable for reimbursement.

**COMMISSIONERS' COURT APPROVAL**

Scurry County Purchasing Policy & Procedures

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Dan Hicks, Jr. County Judge

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Terry Williams, Commissioner Pct. #1

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Trisha Cockrell, Commissioner Pct. #2

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Shawn McCowen, Commissioner Pct. #3

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Jim Robinson, Commissioner Pct. #4

Date: \_\_\_\_\_

Attest:

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Melody Appleton, County Clerk