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RESOLUTION NO. 563

CIRCUIT COURT  
DORCHESTER COUNTY

**RESOLUTION OF THE COUNTY COUNCIL OF DORCHESTER COUNTY,  
MARYLAND TO AMEND THE COUNTY'S BUSINESS MEALS POLICY**

**WHEREAS**, the County Council for Dorchester County, Maryland, adopted Resolution No. 508 establishing a "Business Meals Policy", effective September 6, 2011;

**WHEREAS**, the County Council for Dorchester County, Maryland, wishes to amend the Business Meals Policy to clarify the definition of qualifying meals, define business meals and extended schedule meals, change the allowable meal limits and clarify that the policy applies to grant funds;

**NOW, THEREFORE**, the County Council for Dorchester County, Maryland, does hereby adopt the following Business Meal Policy:

**DORCHESTER COUNTY, MARYLAND  
Fiscal Policies and Procedures – Business Meals**

SECTION I – PURPOSE

This policy is to provide guidelines for identifying appropriate County business expenses relative to meals. This policy specifies how and when these expenses may be incurred by the County in order to ensure the proper use of County resources and the compliance with federal regulations. When used herein, the term meals refers to meals, refreshments, and beverages of any kind.

SECTION II - APPLICABILITY

This fiscal policy applies to all elected officials and all departments, offices, agencies, boards, and commissions of Dorchester County, Maryland government unless otherwise excluded.

SECTION III - EXCLUSIONS

None

SECTION IV - POLICY

**General Policy:**

Funds are not used to pay for any meals other than qualified business meals and extended schedule meals defined as follows:

**Business Meals**

- Meals that are included in a conference or event fee and are not stated separately or distinguishable from the conference fee as a whole,
- Meals incurred in the recruitment of specific potential businesses to locate in the County, retention of existing specific businesses in the County and for travel writers to promote the County,
- Meals served in connection with special events sponsored by the County Council.

Qualified business meals must include at least one non-County employee whose presence is necessary to the business discussion or function. Expenses may be incurred only for those whose presence is necessary to the business discussion or function. In addition, the Internal Revenue Service rules on substantiation of business meals expenses require documentation of time, date, place, a clear business purpose, and attendees. Specifically disallowed under this section of the policy are expenses for meals solely attended by or for County employees for any purpose. The cost of such meals should be borne by the employee.

**Extended Schedule Meals**

- Meals for employees of the sheriff's office on extradition requiring overnight travel,
- Meals for employees required to be at work for periods of time in excess of their scheduled shift during emergencies, such as weather events,
- Meals furnished to jurors held over for periods beyond normal meal times,

**Required Documentation:**

1. Only original itemized receipts (i.e. receipts with detailed food/beverage purchase information) will be accepted as substantiation. Credit card receipts and/or statements will not be accepted. In the rare instance that no itemized receipt is available, a substitute document must certify compliance with this policy, including certifying that no alcohol was purchased.
2. For the purposes of this policy, "clear business purpose" is to be substantiated by details of the County business topics discussed, details of the County business conducted, and the benefit to Dorchester County. Generalizations such as "discussed program operations" are not sufficient.
3. List of attendee names

**Alcohol:**

Alcoholic beverages are prohibited from all County qualified business meals. Consumption of alcoholic beverages during business hours is a violation of the County Drug Free Workplace Policy.

**Spouses/Guests:**

Meal expenses incurred for spouses or guests whose attendance at the qualified business meal is not necessary for the business purpose are not allowable County expenses. The costs of such meals should be borne by the spouse, guest, or applicable employee.

**Gratuities:**

Gratuities shall be limited to no more than 18% of the qualified business meal, including tax where applicable.

**Allowable Meal Limits (employees only):**


The County's cost (excluding gratuity) for employee meals shall be limited to the following amounts:

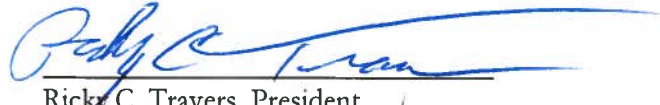
- Breakfast       \$10.00
- Lunch           \$15.00
- Dinner           \$30.00

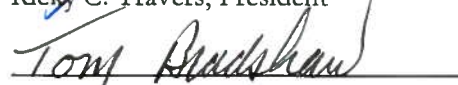
PASSED AND ADOPTED THIS 20th DAY OF January, 2015


The County Council  
of Dorchester County

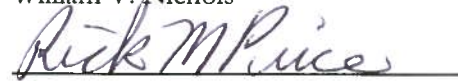
ATTEST:

  
Jay L. Newcomb, Acting County Manager

  
Ricky C. Travers, President

  
Tom Bradshaw, Vice President

  
William V. Nichols

  
Rick M. Price

  
Don B. Satterfield