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2009 DEC 16 PM 4:20

CIRCUIT COURT
DORCHESTER COUNTY

RESOLUTION NO. 476

**RESOLUTION OF THE DORCHESTER COUNTY COUNCIL OF
DORCHESTER COUNTY, MARYLAND ADOPTING A FISCAL POLICY ON
BUSINESS MEALS, TO SUPERSEDE ANY PREVIOUSLY ADOPTED OR
PRACTICED POLICY ON BUSINESS MEALS, AND SPECIFYING THE POLICY IS
APPLICABLE TO ALL DEPARTMENTS, OFFICES AND AGENCIES OF
DORCHESTER COUNTY, MARYLAND GOVERNMENT**

WHEREAS, Dorchester County is accountable to its citizens for the use of public dollars and its resources should be used wisely to ensure adequate funding for the services, public facilities and infrastructure necessary to meet the County's present and future needs; and

WHEREAS, the adoption of financial policies is recognized as a best practice in public budgeting; and

WHEREAS, financial policies should be an integral part of the development of service, capital, and financial plans and the budget; and

WHEREAS, the County Council desires to develop 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.

NOW, THEREFORE, BE IT RESOLVED, by the County Council of Dorchester County, Maryland that the Fiscal Policy on Business Meals (summarized below) be adopted:

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.

EXCLUSIONS

This policy does not apply to meals purchased by employees while on travel status. For the purposes of this policy, travel status is defined as travel, requiring an overnight stay, necessary for an authorized County business purpose.

POLICY

General Policy:

Business meals must include at least one non-County employee whose presence is necessary to the business discussion. Expenses may be incurred only for those whose presence is necessary to the business discussion. 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 by this policy are expenses incurred for meals solely attended by or for County employees for any purpose. The costs of such meals should be borne by the employees. This policy does not apply to meals included within conference registrations.

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 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 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.

Gratuity:

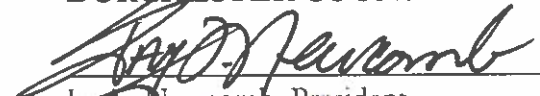
Gratuities shall be limited to no more than 20% of the business meal, including tax where applicable.


PASSED AND ADOPTED THIS 15th DAY OF December, 2009.


ATTEST:


Jane Baynard, County Manager

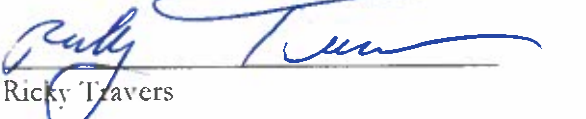
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