

CORNING JOINT FIRE DISTRICT

Travel and Expense Policy

Adopted: October 30, 2019

Revised:

Policy #:	
Policy:	Travel and Expense Policy
Effective Date:	October 30, 2019
Authority:	General Municipal Law §77-b and §77-c; Town Law § 176 (11)
Cross-reference:	

Whereas on certain occasions personnel representing the Corning Joint Fire District ("Fire District") by virtue of their office or position and having a need to or as instructed to perform certain duties which by their nature require travel and/or the expenditure of Fire District funds the following policies and procedures are hereby promulgated.

Statutory authority for reimbursement of expenses is set forth in General Municipal Law §77-b and §77-c. Laws governing the expenditure of fire district funds authorize the reimbursement of actual and necessary expenses incurred by various individuals in the performance of their duties or under certain other circumstances, which are in the best interest of the Fire District. Those individuals eligible are:

- Fire District Officers,
- Other non-fire district officers and/or fire district representatives including firefighters as nominated by the Chief and approved by the Board of Commissioners,

Laws governing these expenditures, as a general rule, expenses must be considered actual and necessary and would meet the following criterion:

- An expenditure is actually made,
- The item(s) were necessarily incurred for an authorized purpose,
- The amount was no greater than necessary,
- Must pass audit by the Board of Fire Commissioners
- No travel expenses will be authorized or reimbursed unless the travel and/or expenses have been pre-approved by the Board of Fire Commissioners.

The Fire District will reimburse eligible, approved and authorized personnel travel and associated expenses while representing the Fire District performing or attending the following activities:

- Conferences
- Conventions
- Training
- Schools
- Meetings
- All other authorized gatherings or duty in the best interests of the Fire District.

The Fire District will reimburse those eligible individuals for the following actual and necessary expense incurred while on Fire District business:

- Transportation:
 1. Actual and necessary expenses, when accompanied by a receipt for bus, train and when appropriate airplane travel or other form of travel,
 2. Use of Fire District vehicles will not be reimbursable other than for fuel, tolls and other similar expenses paid by the traveler,
 3. Personal private vehicle expenses will be reimbursed by the Fire District based on a set per mile allowance as resolved by the Board of Fire Commissioners prior to the expense being incurred, and will be for actual miles traveled,
 4. Actual and necessary expenses for tolls and parking, when accompanied by receipts,
 5. Use of Fire District credit cards for fuel in personal vehicles is strictly prohibited.

- Meals:
 1. Are reimbursable only when the individual is outside of the normal working area on official business and for an extended period of time and the expense is substantiated by receipts,
 2. Are reimbursable also when the individual is prevented from taking the necessary time to eat due to a pressing need to complete business at hand and the expense is substantiated by receipts,
 3. Actual and reasonable gratuities may be added to the total of any meal to be reimbursed,
 4. Under certain circumstances the expenditure of meals for guests that will promote a valid district purpose is allowable. The receipt should include the guest's name(s) and purpose for the expenditure,
 5. In lieu of actual and necessary meal expenses the Fire District may provide a reasonable per diem allowance for meals. Prior to the commencement of travel the Board of Fire Commissioners will resolve and establish the allowable per diem based on the prevailing costs in the area to be traveled,
 6. Expenditures for alcoholic beverages may not be considered a proper or necessary travel or meeting expense,
 7. Tax exemption certificates should be used for all group meals when practicable,

8. Pursuant to GML §77-c, the Board of Fire Commissioners by resolution may authorize per diem meal allowances for travel on official business. The per diem amount will be determined by utilizing the current US General Services Administration or NYS Office of General Services approved rate for the locale. Advanced payment of the per diem allowance may be made.
- Lodging:
 1. Actual and necessary lodging expenses will be reimbursed with the appropriate receipt,
 2. Similarly with meals, the Board of Fire Commissioners may set a per diem expense for lodging prior to the commencement of the travel,
 3. Tax exemption certificates should be used at all times in New York State and other areas where accepted,
 4. Lodging will be reimbursed only for those days that the business is attributed to the Fire District,
 5. Lodging costs will be reimbursed based on single occupancy rates.
 - Other Expenses:
 1. Training fees or expenses, when approved, accompanied by a receipt,
 2. Registration fees or expenses, when approved, accompanied by a receipt,
 3. Tuition fees or expenses, when approved, and accompanied by a receipt,
 4. Membership dues in associations or professional societies or as part of a registration fee will be reimbursable with prior approval, and a receipt,
 5. All other actual, reasonable and necessary expenses that deemed in the best interest of the Fire District when accompanied by a receipt and approved by the Board of Fire Commissioners.

No expense will be reimbursed without the submittal of an Expenses Reimbursement Form accompanied by necessary receipts and as approved by the Board of Fire Commissioners. The Expense Reimbursement Form must indicate the following:

- Who traveled,
- When they traveled,
- How they traveled,
- Where they traveled,
- Why they traveled,
- Who authorized the travel,

- State that the travel was necessary.

Fire District credit cards are for the use of Fire District personnel for authorized charges only. Credit cards for fuel have been issued to Chief Officers and shall be used appropriately and safeguarded accordingly. Other non-issued credit cards will be safeguarded and their use tracked by the District Administrator. Use of a Fire District credit card for personal use will be dealt with severely.

All requests for expense reimbursement will be reviewed, audited and approved by the Board of Fire Commissioners prior to payment by the Treasurer.

No travel expenses will be paid from the District petty cash fund unless approved by the Board of Fire Commissioners.