PUBLIC OFFICERS AND EMPLOYEES - Conferences and Training Schools (authority of public library to provide for cash advances) - Reimbursement For Expenses (authority of public library to provide for cash advances)

GENERAL MUNICIPAL LAW, §77-b(6): A public library, in accordance with subdivision 6 of section 77-b of the General Municipal Law, may provide for cash advances for its officers and employees duly authorized to attend conferences.

You ask whether a school district public library may provide cash advances to employees to cover travel expenses incurred in connection with conventions, conferences or schools attended pursuant to General Municipal Law, §77-b.

Section 77-b of the General Municipal Law authorizes the governing board of any municipality, by majority vote, to authorize any of its members, any officer or employee, or any other person who has been elected pursuant to law to a public office for which the term has not commenced, to attend a conference as defined in section 77-b(1)(c). The authorization must be by resolution adopted prior to such attendance (General Municipal Law, §77-b[2]). The governing board, however, may delegate its power to authorize attendance to any executive officer or administrative board. For purpose of section 77-b, "municipality" is defined to include public libraries and a governing board is defined to include the trustees of a public library (General Municipal Law, §77-b[1][a],[b]).

Subdivision 3 of section 77-b provides that all actual and necessary registration fees, all actual and necessary expenses of travel, meals and lodging and all necessary tuition fees incurred in connection with attendance at a conference shall be a charge against the municipality and the amount thereof shall be audited, allowed and paid in the same manner as are other claims against the municipality. We have expressed the opinion that subdivision 3 authorizes reimbursement of previously incurred expenses (29 Opns St Comp, 1973, p 161).

In addition to the authorization in subdivision 3 to reimburse for expenses previously incurred, subdivision 6 of section 77-b expressly authorizes a municipality to provide for cash advances to persons duly authorized to attend a conference for estimated expenditures for registration fees, travel, meals, lodging and tuition fees. If an advance is provided, the officer or employee must submit an itemized voucher showing actual expenditures after attendance. Also, moneys advanced in excess of actual expenditures must be refunded to the municipality. If an officer or employee fails to return such excess advance at the time of submitting the voucher or upon demand after audit of the voucher, the municipality shall deduct the amount of the unreturned excess advance from the salary or other money owned the officer or
employee. Any itemized actual and necessary expenses in excess of the cash advance may be paid after audit.

Therefore, public libraries may provide cash advances in accordance with General Municipal Law, §77-b(6). Since subdivision 6 of section 77-b represents an exception to the general rule that expenses may not be paid prior to being incurred and a claim for reimbursement audited, however, we recommend that the governing board adopt rules and regulations governing the use of cash advances. These guidelines should prescribe the documentation needed to support a request for an advance, a procedure for submitting a voucher after actually incurring the expenses and a time frame for submitting both the request for an advance and the voucher (see Financial Management Guide for Local Governments, subsection 8.1025, p 11).

April 6, 1989
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