

TOWN OF BERNE

TOWN BOARD RESOLUTION

Resolution No. _____ of 2026

A RESOLUTION ADOPTING THE TOWN OF BERNE INVOICE PAYMENT POLICY (02-2026)

WHEREAS, the Town Board of the Town of Berne is responsible for the audit and approval of claims pursuant to New York Town Law §§118 and 119 and for maintaining proper fiscal controls under General Municipal Law §§118, 119, and 125; and

WHEREAS, the Town Board desires to establish clear, consistent procedures for the receipt of goods and services, submission and review of invoices, audit of claims, authorization of payments, and recordkeeping; and

WHEREAS, the Town Board has reviewed the proposed **Town of Berne Invoice Payment Policy (02-2026)**, which sets forth requirements for documentation, three-way matching, department approvals, audit of claims, payment processing, and statutory exceptions for certain recurring or emergency expenditures; and

WHEREAS, adoption of this policy will strengthen internal controls, ensure compliance with state law, and promote transparency and accountability in Town financial operations;

NOW, THEREFORE, BE IT RESOLVED, that the Town Board of the Town of Berne hereby **adopts the Town of Berne Invoice Payment Policy (02-2026)**, attached hereto and made a part of this resolution; and

BE IT FURTHER RESOLVED, that this policy shall take effect immediately upon adoption and shall apply to all Town departments, officers, employees, and officials involved in the submission, review, audit, and payment of claims; and

BE IT FURTHER RESOLVED, that the Town Clerk is hereby directed to maintain the adopted policy as an official Town record and make it available for public inspection; and

BE IT FURTHER RESOLVED, that the Town Board shall review this policy annually and amend it as necessary to ensure continued compliance with New York State law and best municipal practices.

Adopted this _____ day of _____, 2026

AYES NOES ABSENT

TOWN OF BERNE TOWN BOARD

Town Supervisor

Councilmember

Councilmember

Councilmember

Councilmember

ATTEST:

Town Clerk

Memo to the Town Board

To: Town Board, Town of Berne

From: J Giebelhaus Town Supervisor

Date: 1/1/2026

Subject: Adoption of Town of Berne Invoice Payment Policy (02-2026)

Dear Members of the Town Board,

I am pleased to present the **Town of Berne Invoice Payment Policy (02-2026)** for your consideration and adoption. This policy has been developed to ensure compliance with **NYS General Municipal Law §§118, 119, and 125** regarding the proper documentation, review, and payment of invoices for materials and services procured by the Town.

The policy provides clear guidance for Town officials and staff in the following areas:

- Verification of receipt of goods or services and preparation of **receiving reports**.
- Submission of invoices to the Town Clerk with complete documentation, including **Purchase Orders, contracts, and Town Vouchers**.
- Implementation of the **three-way match** (PO, receiving report, invoice) to ensure accurate and authorized payments.
- Departmental approval, Town Board audit, and Supervisor authorization for all claims.
- Recordkeeping and retention consistent with **NYS Records Retention Schedule (LGS-1)**.
- Special provisions for recurring utility bills, emergency payments, and sales tax exemptions.

The attached **Standard Voucher** form ensures that all claims are properly documented, reviewed, and approved in accordance with New York State law and Town policy. Adoption of this policy will strengthen internal controls, promote transparency, and ensure fiscal responsibility in the handling of public funds.

I respectfully request the Board's **formal adoption** of this policy with an effective date of January 1, 2026.

Thank you for your attention and support.

Town of Berne

Invoice Payment Policy 02-2026

Adopted by the Town Board on: _____

I. Purpose:

The purpose of this policy is to ensure conformance with **NYS General Municipal Law §§118, 119, and 125** with respect to proper documentation of the acquisition of materials and services for the Town of Berne

II. Receipt of Goods or Services

- The **department head or requesting official** must verify, upon receipt the of goods or services, that those goods or services were received in acceptable condition prior to processing payment
 - A **receiving report** (packing slip signed/dated or service completion note) should be attached to the invoice before submission for payment.
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III. Submission of Invoice

- Vendors must submit invoices directly to the **Town Clerk**
- **Town Clerk will document receipt of invoices and forward to appropriate department heads for review and approval**
- Each invoice must include:
 - Vendor name and address
 - Purchase Order (PO) number (if applicable)
 - Description of goods/services
 - Quantity, unit price, and total
 - Date of service/delivery
 - Any contract/bid reference number
 - Executed Town Voucher

IV. Matching & Review

The **three-way match** must occur before payment:

1. **Purchase Order** – Was the expenditure authorized, and funds encumbered?
2. **Receiving Report** – Were goods/services received as ordered?
3. **Invoice** – Does the invoice match the PO and receiving documentation?

If discrepancies exist (wrong quantity, incorrect price, missing documentation), they must be resolved with the vendor before proceeding.

V. Department Approval

- The department head signs the invoice packet (invoice + PO + receiving report) to confirm accuracy.
 - The department head is responsible for submitting a complete invoice package, including all supporting documents.
 - Town Voucher Certifying: “I hereby certify that the goods/services have been received and that this invoice is correct and just and should be paid.”
 - Department head will provide complete package in a timely manner to
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VI. Audit of Claims (Town Law §119)

- All claims against the Town must be presented to the **Town Board for audit** before payment.
 - The **Town Clerk** prepares an abstract of audited claims, listing each claim, vendor, and amount.
 - The **Town Board reviews and approves** the abstract at a public meeting by resolution.
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VII. 6. Payment

- After Board approval, the **Town Supervisor** (as CFO) issues checks.
- All checks must be signed by the Supervisor and one other authorized signatory (if Town policy requires dual signatures).
- Payments must refer to the approved abstract and be charged to the proper budget line.

VIII. 7. Filing and Recordkeeping

- Each invoice packet (PO + invoice + receiving slip + approvals) is filed chronologically by abstract number.
- Records are retained for a minimum of **six (6) years** in accordance with the NYS Records Retention Schedule (LGS-1).

IX. 8. Special Notes

- **Utilities, debt service, postage, and similar recurring bills** may be paid prior to audit if necessary to avoid penalties but must be presented at the **next regular Board meeting** for audit and approval.
 - **Emergency payments** must be documented and ratified by the Town Board at the next meeting.
 - **Sales tax exemption:** All purchases must be tax-exempt; the Town's exemption certificate must be provided to vendors.
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Town of Berne – Standard Voucher (Example)

This voucher is to be completed by the claimant and must be submitted with a properly itemized invoice or bill. No claim shall be audited or paid unless it is accompanied by this completed voucher form in compliance with Town Law §118.

| | |
|--------------------------------|--|
| Vendor/Claimant Name: | |
| Vendor Address: | |
| Purchase Order Number: | |
| Invoice Number(s): | |
| Description of Goods/Services: | |
| Date(s) of Service/Delivery: | |
| Amount Claimed: | |
| Budget Code to be Charged: | |

CERTIFICATION BY CLAIMANT:

I, the undersigned, do hereby certify that the above account is just, true, and correct; that the goods, materials, or services charged were actually delivered or rendered; that no part thereof has been paid; and that the amount claimed is actually due and owing.

Signature of Claimant: _____ Date: _____

Print Name: _____

DEPARTMENT APPROVAL:

I hereby certify that the above goods/services were received, inspected, and approved for payment.

Department Head Signature: _____ Date: _____

TOWN BOARD AUDIT:

This claim has been audited and approved by the Town Board on the date shown below and is hereby authorized for payment.

Town Board Approval Date: _____ Abstract No: _____

SUPERVISOR AUTHORIZATION:

Check Number: _____ Date Issued: _____

Supervisor Signature: _____