§ 178-c. Expenses of fire district officers, officials and employees. When incurred by the authority of the board of fire commissioners, the actual and necessary expenses, including expenses for travel, of all fire district officers and paid employees of the fire district, and of all paid and volunteer officers of the fire district fire department, incurred and paid by any such fire district officer, paid employee or fire department officer in executing the duties of his office or position shall be a fire district charge. The board of fire commissioners of any fire district, in lieu of auditing and allowing the claim of a fire district officer, paid employee or fire department officer for actual and necessary expenses for travel, may determine by resolution to allow and pay such fire district officer, paid employee or fire department officer a reasonable mileage allowance for the use of his own automobile for each mile actually and necessarily traveled by him in executing the duties of his office or position. In determining the amount of such allowance, the board of fire commissioners may consider the cost of gasoline, but in no event shall such allowance exceed the standard mileage allowance for business-related travel adopted or prescribed for federal income tax purposes. The provisions of this section shall not be deemed to amend, modify or supersede any of the provisions of section one hundred seventy-eight-a of this article and sections seventy-two-g and seventy-seven-b of the general municipal law.