

## TRAVEL EXPENDITURE POLICY

### RATIONALE:

The **Board of Trustees** ensures that travel expenditure incurred by the school is clearly linked to the business of the school. The **Principal** has responsibility for the implementation of the following guidelines:

- any travel expenditure is on the school's business, and the school obtains an acceptable benefit from the travel when considered against the cost
- expenses are reimbursed on an actual and reasonable basis
- staff required to travel on business do not suffer any negative financial effect.

### PURPOSE:

#### Process for Making Travel Arrangements

- No staff member approves their own travel.
- All booking arrangements for any travel are conducted through the school's normal purchase procedures.
- Travel bookings are not to be made using manual cheques.

### GUIDELINES:

#### Travel within New Zealand

- The justification for travel within New Zealand is documented and must relate to school business. Travel within New Zealand is to be authorised on a one-up basis (for example, the principal should authorise any travel by the Deputy and Associate Principal's and the board should authorise any travel by the Principal).
- All domestic air travel is to be economy class.

#### International Travel

- Any international travel is authorised by the board before it is commenced. A proposal is put to the board detailing the purpose of the trip, the expected benefit to the board which will arise from the trip, and an estimate of the costs of the trip. The board's decision will be recorded in the monthly minutes.
- At the end of the trip overseas, the traveller prepares a trip report, which details the costs incurred during the trip, activities which took place during the trip and the benefits to the school.
- If a staff member has a travel time without a stopover in excess of 20 hours, a rest period of 24 hours before commencing work is permitted.

#### Accommodation

- Staff book good, but not superior accommodation.
- Staff who stay privately will be reimbursed on production of receipts for koha or for the cost of a gift given to the people they have stayed with. Prior to travel the staff member should receive authorisation for the value of the intended koha/gift.

#### Vehicles

- When using rental cars, staff choose good, but not superior model vehicles.
- Use of private vehicles is approved on a one-up basis and reimbursement is at the rate specified by the Primary Teachers Current Collective Agreement.

- If taxis are used, then staff should pay for the taxis out of their own pocket, obtain a receipt, and seek reimbursement through petty cash or as part of an expense claim.

### **Reimbursement of Expenses**

- The reimbursement for business related travel expenses is on the basis of actual and reasonable costs. Actual and reasonable expenditure is defined as "the actual cost incurred in the particular circumstance, provided that it is a reasonable minimum charge".
- For travel within New Zealand, actual and reasonable expenses are those incurred above the normal day to day costs.
- All personal expenditure is to be met by the staff member. Examples of this are mini bar purchases, in house movies, laundry, and private phone call charges, which are to be paid separately by the travelling staff member.
- All receipts must be retained and attached to the travel claim. The claim is to be authorised by a member of the Management Team or a person delegated.
- For expenditure incurred in New Zealand of value greater than \$50 (including GST) there should also be a GST invoice to ensure that GST can be reclaimed by the school.
- Authorisation can still be given for expenditure less than \$50 where there is no receipt, for example if it is not practical to obtain a receipt or if the receipt is lost. The expenditure can be reimbursed provided there is no doubt about its nature or the reasons for it.

### **Discretionary Travel Benefits**

- Travel benefits, including airpoints and loyalty scheme rewards/points (Flybuys, Global, etc.) accrued from official travel are only to be used for subsequent travel on behalf of the school. They should not be redeemed for personal use.
- Staff must travel by the most direct route unless scheduling dictates otherwise.
- The school does not meet expenses incurred on behalf of a spouse or travelling companion. In the event of a person travelling with an employee, a reconciliation of expenses should clearly demonstrate that the school did in no way incur additional expenditure.

**Reviewed: Term 3 2018**

.....Chairperson, BOT

**Review date: Term 3 2021**