

## Finance Policy - Travel

### Introduction

The Board agrees that it has a responsibility to ensure that travel expenditure incurred by the School must clearly be linked to the business of the School. The Board has delegated responsibility for the implementation and monitoring of this Policy to the Principal.

### Principles

1. The Board agrees to ensure that:
  - the travel expenditure is on the Board'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; and
  - Staff that are required to travel on business do not suffer any negative financial effect.

### Process for Making Travel Arrangements

1. Under no circumstances may any staff member approve their own travel.
2. All booking for international and domestic travel is to be conducted through the School's normal purchase procedures. This includes the booking of accommodation, flights and rental cars.

### Travel within New Zealand

1. The justification for travel within New Zealand must be documented. It is to be transparent and must relate to a school need.
2. All air travel is to be economy class.

### Accommodation

Staff should opt for good but not superior accommodation.

### Vehicles

1. When using rental cars, staff should opt for good but not superior model vehicles and should be prepared to justify any exceptions to this rule to the Board.
2. Use of private vehicles is to be approved on a one-up basis and reimbursement will be at the rate specified by the Collective Agreements.
3. 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

1. 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".
2. For travel within New Zealand, actual and reasonable expenses are those incurred above the normal day to day costs. For example, a staff member would normally incur personal expenditure for lunch on a daily basis and the cost of lunch when travelling should not be reimbursed unless the costs are greater than that normally incurred.
3. 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 are to be paid separately by the travelling staff member.
4. All receipts must be retained and attached to the travel claim. The claim is to be authorised on a one-up basis.
5. 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.

6. 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.

A handwritten signature in black ink, appearing to be 'D. Murphy', written in a cursive style.

Signed for the Board of Trustees

18 September 2014