



KALAPOI
High School

ENTERTAINMENT AND TRAVEL EXPENSES OPERATIONAL POLICY

Introduction

1. The Board agrees that it has a responsibility to ensure that expenditure on entertainment and/or travel incurred by the School must clearly be linked to the business of the School. The Board has agreed on the fundamental principles of this policy, and has delegated responsibility for the implementation and monitoring of this policy to the Principal.
2. The Board acknowledges that at times there are expenses that may be considered to be beneficial only to individuals or small groups of individuals. These may include expenses in relation to travel (especially international travel) and entertainment, or to koha, gifts and other payments to individuals. The Board has determined that any expenditure that may be considered to be beneficial to individuals or groups of individuals will be carefully scrutinised before approval.
3. The Board requires the Principal, as the chief executive and the Board's most senior employee, to implement and manage this policy. The Principal may, from time to time, further delegate some of their responsibilities, and all such delegations must be attached as appendices to this policy.
4. This policy must be read in conjunction with other Board policies, and the exercising of all authority and responsibilities conferred under this policy must be in accordance with the Schedule of Delegations and may not exceed an individual's established level of delegated authority.

Principles

5. The Board agrees to ensure that:
 - entertainment expenditure in general will be for the purposes of building relationships and goodwill; representation of the School in a social situation; hospitality provided to external parties in the course of school business; or internal social functions;
 - travel expenditure is on the Board's business, and the School obtains an acceptable benefit from the travel when considered against the cost;
 - the purpose of all purchases should be transparent and the amount expended able to be demonstrated as reasonable and appropriate;
 - expenses are reimbursed on an actual and reasonable basis;
 - staff that are required to travel on business do not suffer any negative financial effect.

School Events and Staff Meetings

6. This includes conferences, seminars, workshops, training courses and meetings.
7. When deciding upon a venue and catering arrangements, staff should take into account location, accommodation options and rates, the nature of the event and the quality of food required. Lunch should be provided for staff meetings only where it is not possible to arrange the meeting for a period that avoids the lunch break.
8. The purchase of alcohol by the School is permitted for entertainment purposes only and for the consumption by staff and guests at School hosted events. Expenditure needs to be demonstrably reasonable and appropriate for the event and should be sufficient for moderate consumption only.

Process for Making Travel Arrangements

9. Under no circumstances may any staff member approve their own travel.
10. Staff must travel by the most direct route unless scheduling dictates otherwise.
11. 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.
12. The justification for travel within New Zealand must be documented. It is to be transparent and must relate to a school need. Travel within NZ is to be authorised on a one-up basis (for example the Principal should authorise any travel by the Deputy Principal and the Board should authorise any travel by the Principal). All domestic air travel is to be economy class.
13. All international travel should be authorised by the Board before it is commenced. A proposal must be put to the Board detailing the purpose of the trip, the expected benefit to the Board that will arise from the trip and an estimate of the costs of the trip. The Board will approve the travel in writing.
14. At the end of the trip overseas, the traveller must prepare a trip report, which details the costs incurred during the trip, activities which took place during the trip and the benefits to the Board and the School of the trip.
15. Except where the flight time exceeds 10 hours, all international air travel is to be economy class. Business class travel may be approved, where the Board considers appropriate, for travel more than 10 continuous hours in duration. 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.
16. Requests for foreign currency are to be submitted in writing to the Executive Officer at least one week before departure.
17. Access to data and cellphone networks when travelling may require a change to existing cellphone plan and possibly purchase of a local SIM card for the destination. This needs to be arranged by the traveller prior to departure.

Accommodation

18. Staff should opt for good but not superior accommodation.
19. 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

20. 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.
21. Use of private vehicles is to be approved on a one-up basis and reimbursement will be at the rate specified by the Inland Revenue Department.

Reimbursement of Expenses

22. 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".
23. For travel within NZ, 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.
24. As a guideline a daily allowance to the equivalent of NZ\$100.00 will be pre-approved for international travel to cover incidental expenditure such as taxi/bus/subway/train fares, light meals, water/coffee etc.
25. 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.

26. All receipts must be retained and attached to the travel claim. The claim is to be authorised on a one-up basis.
27. 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 (receipts are not required for overseas travel expenses less than the equivalent of NZ\$50.00).
28. The School will 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.

Approval

29. When the Board approved this policy it agreed that no variations of this policy or amendments to it could be made, except with the unanimous approval of the Board.
30. As part of its approval the Board requires the Principal to circulate this policy to all staff, and for a copy to be included in the School Policy Manual, copies of which shall be available to all staff. The School policy manual shall also be made available to students and parents at their request. The Board requires that the Principal arrange for all new staff to be made familiar with this policy and other policies approved by the Board.