

BHBI	Procedure Manual
TRAVEL	NAG 4

Introduction

1. 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 agreed on the fundamental principles of this Procedure, and has delegated responsibility for the implementation and monitoring of this Procedure to the Principal.
2. The Board requires the Principal, as the chief executive and the Board's most senior employee, to implement and manage this Procedure. The Principal may, from time to time, further delegate some of their responsibilities, and all such delegations must be attached as appendices to this Procedure.
3. This Procedure must be read in conjunction with other Board Policies / Procedures, and the exercising of all authority and responsibilities conferred under this Procedure must be in accordance with the Schedule of Delegations and may not exceed an individual's established level of delegated authority.

Principles

4. 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

5. Under no circumstances may any staff member approve their own travel.
6. 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.
7. Travel bookings are not to be made using manual cheques or credit cards.

Travel within New Zealand

8. The justification for travel within New Zealand must be documented. It is to be transparent and must relate to a school need. Travel within New Zealand 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).
9. All domestic air travel is to be economy class.

International Travel

10. 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 which will arise from the trip and an estimate of the costs of the trip. The Board will approve the travel in writing (see appendix 1).
11. 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.
12. Except where the flight time exceeds 10 hours, all international air travel is to be economy class.
13. Business class travel may be approved, where the Board considers appropriate, for travel more than 10 continuous hours in duration.
14. 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

15. Staff should opt for good but not superior accommodation, for example Qualmark 2 star accommodation and must be prepared to justify exceptions to this rule to the Board.
16. 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. (Refer to Gift Procedure)

Vehicles

17. 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.
18. 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.
19. 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

20. 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".
21. 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.

22. 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.
23. All receipts must be retained and attached to the travel claim. The claim is to be authorised on a one-up basis.
24. 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.
25. 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

26. 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.
27. Staff must travel by the most direct route unless scheduling dictates otherwise.
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 Procedure it agreed that no variations of this Procedure or amendments to it can be made except with the unanimous approval of the Board.
30. As part of its approval the Board requires the Principal to circulate this Procedure to all staff, and for a copy to be included in the School Procedure Manual, copies of which shall be available to all staff. The School Procedure 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 Procedure and other policies approved by the Board.

Appendix 1:

Funding Overseas Travel Using Crown Funding Checklist

After reviewing the Office of the Auditor General's 2016 Audit of Schools, we've updated our guidance on funding overseas travel.

This checklist is to be completed by boards when considering whether to approve expenditure on overseas travel for students and staff using Crown funding. A completed and signed checklist for each proposed trip must be kept for audit purposes, as well as a copy of the board minutes of each decision.

While a board has discretion to make decisions on the expenditure of Crown funding there must be reasonable justification for how the proposed expenditure supports the board's primary objective – achievement of all students at the school/kura. All boards must act in a way that is financially responsible. The two main questions a board must ask when considering whether an overseas trip is appropriate are therefore:

1. How would the proposed trip support the curriculum?
2. How would the trip be paid for?

The checklist below provides boards with a framework to guide boards thinking. Considering the following questions will help to demonstrate reasonable justification for approving expenditure on overseas travel.

Information about the proposed trip

Purpose?

- Where to and for how long?
- Who is attending?
There should be no personal gain or perception of personal gain for individuals on the trip (e.g. the school funding private travel by an individual on the trip of other family members).

What is the budget?

Make sure the budget includes all associated costs, including any staffing implications (e.g. reliever costs), and how the trip might affect the school's overall financial position.

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Question one: How will the proposed trip support the curriculum?

Guiding Questions

How does the overseas travel for students and staff support the board's primary objective – student achievement?

- how does the overseas travel for students and staff link to learning outcomes?

- what curriculum outcomes is the experience likely to help students achieve?
- how might the learning of this trip be shared with other students, staff, and community members?
- how does the expenditure further the aims of the school as set out in its charter?

Question two: How will the proposed trip be paid for?

Guiding Questions

Has the overseas travel for students and staff been considered alongside other competing priorities for the use of limited financial resources?

- why is this experience likely to be more effective than a local or virtual alternative?
- how have you evaluated that the expenditure represents the best value for money?
- why is this spending justified for a select number of students (where applicable)?

Other competing priorities should include but are not limited to:

- curriculum expenses
- asset replacement/maintenance
- lease commitments
- cyclical maintenance
- staff development
- having sufficient working capital/available cash.

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Accounting for expenditure

Overseas travel for students and staff using crown funding must be reported in the notes section of their annual audited accounts.

The trip for _____ to travel to _____ is APPROVED/DECLINED

Signed:

Board Chairperson

with the authority of the board on (date) _____