



**School**  
**Dunedin Rudolf Steiner**  
Learning with head, heart and hands

## Travel costs and other expenditure by staff

### 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 Policy and has delegated responsibility for the implementation and monitoring of this Policy 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 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.
3. 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

4. The Board agrees to ensure that:
  - that travel expenditure incurred is in relation to the business of the Board, 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
  - travel will normally have been budgeted before the start of the financial year when Professional Development and other trips are planned. This planning process will include forecast expenditure on travel.

### Process for making travel arrangements

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

### *Travel within New Zealand*

7. 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).
  - a) All domestic air travel is to be economy class and should be booked 2 months in advance, where possible.

8. If the flight is not refundable then insurance against cancellation should be purchased. Seat selection will not be reimbursed. Any flights should be booked with travel insurance.
9. Taxis may be used by staff in circumstances where other transport systems are not available. If staff are going to the same venue then transport should be shared where possible.

#### ***International travel***

10. Prior to international travel being undertaken, the traveller must be given a copy of this Policy and be required to sign it off to signify that they have read and understood it.
11. 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 School, which will arise from the trip and an estimate of the costs of the trip. The Board will approve the travel in writing.
12. 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.
13. All international air travel is to be economy class and should be booked at least 2 months in advance.
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 cost effective accommodation.
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.

#### **Vehicles**

17. When using rental cars, staff should opt for safe 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 pre-approved on a one-up basis and reimbursement will be at a rate of 10 litres per 100km with the cost per litre being that advised by the Automobile Association. Any EV charging on route will be reimbursed.
19. If taxis are used, then staff should pay for the taxis out of their own pocket, obtain a receipt and seek reimbursement through an expense claim. If a staff member is not in a position to do this they may ask for the money to be put into their account in advance and will have to reimburse the school the remainder of the money upon production of receipts.

#### **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. All expenses should stay within a reasonable amount and may be negotiated in advance.

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. These 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 from international travel, including Airpoints and loyalty scheme rewards/points (Fly Buys, 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.

#### **All reimbursed expenditure**

29. All expenditure must be supported by a GST receipt (ie with a GST number on) if the supplier is GST registered. The receipt must be submitted to the office within a month so that expenditure can be properly monitored. Reimbursement may not be made for expenditure that is over a month old.
30. Please ensure any receipts for reimbursement are stapled to an A4 sheet and that it is clearly stated in pen, who is to be reimbursed and from which budget
31. The receipt should be submitted (stapled to A4 if it is not A4 itself) and any notes on the budget or who to refund should be in pen. Staff are encouraged to ask suppliers to invoice the school or kindergarten where possible, rather than paying by credit card.
32. Reimbursements are made on the 20<sup>th</sup> of each month, and claims need to be submitted 3 working days beforehand.
33. Staff may request a float of \$200 to help cover expenses. This is repayable at the end of the staff member's contract. A form for the advance needs to be completed.
34. Staff will be informed of this procedure and will be consulted with prior to any changes. The Board and the school community is informed of the procedure through the parent handbook.

## Approval

35. When the Board approved this Policy, it agreed that no variations of this Policy or amendments to it can be made except with the unanimous approval of the Board.
36. 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.

*Redrafted November 2025*

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Signed: \_\_\_\_\_

Dated: \_\_\_\_\_

25 / 11 / 2025

Next review Date: \_\_\_\_\_

25 / 11 / 2025