Aidanfield Christian School

Board of Trustees

Policy - Discretionary Spending of Public Funds

This policy covers spending on the following:

- Sensitive Expenditure
- Travel
- Entertainment

The policy reflects the Board's intention to be good stewards of the resources in its care and to act with integrity in its dealing.

Introduction

1. All funds received by the School, including locally raised funds, are public funds and must be managed in accordance with the standards expected of Crown Entity.
2. The Board agrees that it has a responsibility to ensure that all expenditure related to sensitive expenditure, travel and entertainment incurred by the School must clearly be linked to the business of the School. As a state integrated school this covers special character expenditure. 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.
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.

Sensitive Expenditure

Definition

Any spending by an organisation that could be seen to be giving private benefit to staff, additional to the business benefit to the organisation.

Principles

Sensitive expenditure decisions shuld have a justifiable business purpose that is consistent with the School's objectives. This means a reason that makes clear sense, supported by evidence of the need for the spending and evidence that a range of options have been considered.

1. Preserve **impartiality** based on objective criteria, rather than based on any sort of bias, preference, or improper reason.
2. Be made with **integrity** by exercising authority in a way that is true to the values, purposes, and duties for which that authority is entrusted to, or held by, someone.

3. Be **moderate and conservative** when viewed from the standpoint of the public and given the circumstances of the spending. It includes considering whether the justifiable business purpose could be achieved at a lower cost.
4. Be made **transparently** by being open about the spending, and willing to explain any spending decisions or have them reviewed.
5. Be made with **proper authority** so that the person approving the spending has the appropriate financial delegation to do so, for the type and amount of spending and follows correct procedures.
6. Where incurred personally, expenses are reimbursed on an actual and reasonable basis; and
7. Staff that are required to incur expenditure on school business do not suffer direct negative financial effect.

Protocols for Sensitive Expenditure

1. The Board requires the Principal, where expenditure may be beneficial to an individual or group of individuals, to take account of the following prior to authorising this expenditure:
    (1) Does the expenditure benefit student outcomes?
    (2) Does the expenditure represent the best value for money?
    (3) Is it in the budget?
    (4) Could the board justify this expenditure to a taxpayer, parent or other interested party?
    (5) How would the public react if this expenditure was reported by the media?
    (6) Would there be perceived to be any personal gain from this expenditure?
    (7) Does this expenditure occur frequently?
2. Where deemed sensitive, expenditure approvals must be accompanied by documented justification demonstrating business purpose, value for money and delegated approval.
3. Any proposed expenditure which may benefit individuals or groups of individuals will be backed by funds which have been raised for the purpose. The funds will be raised with a full understanding of their purpose known to those contributing the funds – such as parents or other funding sources (eg. Charities). The funds raised will cover all costs (including travel and accommodation costs for teachers who may be involved).
4. All expenditure which is incurred on behalf of individuals or groups of individuals will be fully accounted for and a separate income statement for management reporting purposes showing all funds raised and expenditure incurred will be provided to the Board.

Travel

Protocols for Making Travel Arrangements

1. Under no circumstances may any staff member approve their own travel.
2. Principals domestic travel is approved to the value of the approved yearly budget for Principal travel.
3. Travel bookings will be made with a view to both the most economical and most practical arrangements being made. A staff member should not choose a booking based on the accrual of travel benefits (e.g. airpoints, loyalty points etc) but on the price and practicality. Any benefits accrued after this remain with the staff member.
4. 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.

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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. 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 where the travel will be more than the approved budget for Principal travel).
2. All domestic air travel is to be economy class.

International Travel

3. 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.
4. 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.
5. 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 School of the trip.
6. All international travel in the first instance is economy class, unless the particulars of the travel support alternative travel arrangements and this is approved by the Principal.
7. If a staff member has a travel time without a stopover in excess of 10 hours, a rest period of 24 hours before commencing work is permitted.
8. Travel insurance is mandatory for the full period of travel on any international trip approved by the Board.

Accommodation

9. Staff should opt for good but not superior accommodation and must be prepared to justify exceptions to this rule to the Board. It is acknowledged that conference accommodation can be the best overall solution.
10. International travel accommodation should be at the most appropriate venue in relation to the events planned and take into consideration overall travel cost not just the cost of the accommodation
11. Staff who stay privately and offer a koha to their accommodation 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

12. 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.
13. Use of private vehicles is to be approved on a one-up basis and reimbursement will be at the rate specified by the relevant Collective Agreement or in the absence of one, the Inland Revenue Department stipulated rate
14. If taxis are used, then staff should pay for the taxis out of their own pocket, obtain a receipt and seek reimbursement as part of an expense claim through the usual school procedures.

Reimbursement of Expenses

15. 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".
16. All personal expenditure is to be met by the staff member. Examples of this are mini bar purchases, in house entertainment leisure activities are to be paid separately by the travelling staff member.
17. The travel claim is to be supported by receipts where reasonably possible. The claim is to be authorised on a one-up basis. For some countries obtaining a receipt may be challenging. A record of the expense submitted for reimbursement.
18. 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.
19. 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

20. Travel benefits, including airpoints and loyalty scheme rewards/points (Flybuys, Global, etc), accrued from approved school based travel may remain with the staff.
21. Staff must travel by the most appropriate route.
22. 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.

Entertainment

Purposes of Entertainment

1. Entertainment expenditure in general will be for the following purposes:
    - Building relationships and goodwill
    - Representation of the school in a social situation
    - Hospitality provided in the course of School business to external parties
    - Internal social functions
2. The purpose of all purchases should be transparent and the amount expended able to be demonstrated as reasonable and appropriate.

School Events and Staff Meetings

3. Events includes conferences, seminars, workshops, training courses and meetings.
4. When deciding upon a venue, school staff should take into account location, accommodation standard and tariff rates. They should give due consideration to the nature of the event, total cost, expectations of participants and their home location.
5. When deciding upon catering, school staff should take into account the nature of the event and the quality of food required. Lunch should only be provided for staff meetings where it is not possible to arrange the meeting for a period which avoids the lunch break.

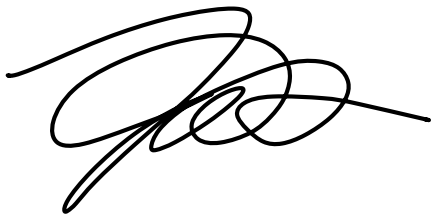
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Alcohol Purchases

6. The school is an alcohol-free site.
7. Any event away from school where pupils also attend is also alcohol free.
8. The school should only purchase alcohol for entertainment purposes with approval of a Senior Leadership member.
9. The amount expended needs to be demonstrably reasonable and appropriate for the event and should be sufficient for moderate consumption only with the School being a responsible host.

Approval

- When the board approved this Policy it agreed that no variations of this Policy or amendments to it can be made except with the 75% approval of the board.
- 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.



BOT Chair Sign: _____

Adopted On: September 2026

Date of Review: September 2029