



Montessori

Aotearoa New Zealand

Montessori Aotearoa New Zealand Payroll and Expense Claim Policy

Purpose

To ensure payroll and expense reimbursements are accurate, authorised, and appropriately controlled through a two-step verification process reducing the risk of error or fraud.

Scope

This policy applies to all payroll payments for employees of MANZ, including regular wages or salary, leave payments, and reimbursement of approved work-related expenses.

Roles and Responsibilities

Kaiwhakahaere matua: Prepares payroll and expense reimbursement claims.

Treasurer: Independently reviews and approves payroll and expense payments prior to processing.

President: Conducts periodic spot checks on behalf of the Board. May occasionally be called upon to fulfil the Treasurer's duties as regards to this policy.

Procedure

Step 1: Payroll and Expense Preparation (CE)

1. The CE prepares the payroll using the approved payroll system and supporting documentation (e.g. timesheets, leave approvals, employment agreements, reimbursement receipts).
2. Payroll preparation includes verification that:
 - o Pay rates align with employment agreements.
 - o Hours worked and leave taken are accurate and approved
 - o Statutory deductions (e.g. PAYE, KiwiSaver, student loans) are correctly applied
3. Any expense reimbursement claims must:
 - o Relate to legitimate work-related expenses
 - o Be supported by appropriate documentation (e.g. receipts, mileage records)
 - o Comply with MANZ's Expense and Reimbursement policy
 - o Be submitted within an approved timeframe
4. The CE submits the completed payroll and expense information to the Treasurer for independent review and approval.

Step 2: Independent Review and Approval (Treasurer)

5. The Treasurer reviews the payroll and expense reimbursements and verifies that:
 - o Payroll amounts are reasonable and consistent with prior pay periods
 - o Any variations are explained and supported
 - o Expense claims are appropriate, supported, and within policy
6. Any discrepancies or queries are resolved with the CE before approval is given.
7. Once satisfied, the Treasurer formally approves the payroll and expense reimbursements for payment.

Payment and Record Keeping

Records of payroll preparation, expense documentation, and approval are retained in accordance with statutory and governance record-keeping requirements.

Leave

It is the responsibility of all employees to enter all leave into the Payroll system. This must be approved prior to being paid.

To support employee health and wellbeing and to manage MANZ's financial liability, annual leave balances will be actively monitored, and where balances become excessive, an agreed action plan will be implemented, which may include directing the employee to take leave or extending a shutdown period, in accordance with employment legislation and the Individual Employment Agreement.

Time in Lieu (TiL)

TiL is not an automatic entitlement and is not provided for in the Individual Employment Agreements. As a good employer, the President may approve TiL where the CE is required and authorised in advance to work during weekends.

Time in lieu may be considered for weekend work undertaken on behalf of MANZ, such as hosting or delivering workshops, conferences, or other scheduled organisational activities. Time in lieu will not normally be approved for attendance at the employee's own professional learning and development activities, networking events, or other voluntary engagements.

All requests for time in lieu must be made in writing to the President and must outline the proposed dates on which the time in lieu will be taken. Approved time in lieu is expected to be taken in the week immediately following, or alternatively the week immediately preceding, the weekend worked. Time in lieu is not to be accumulated and may only be carried forward by prior written agreement.

Where the CE considers they are unable to take time in lieu due to work commitments, the Board will review and prioritise the employee's duties to ensure appropriate time off can be taken, in the interests of employee wellbeing.

Compensating Controls

Where segregation of duties is limited due to organisational size, the Society relies on independent

governance oversight by the Treasurer and periodic spot checks by the President, reporting to the Board to provide assurance over payroll and expense payments.

Related Policies

Expense and Claims Policy

Finance Policy