

# MACQUARIE UNIVERSITY TRAVEL POLICY

## GUIDELINES AND PROCEDURES

### 1. INTRODUCTION

- 1.1 Macquarie University is an international organisation and reasonably expects staff members to undertake travel and to perform University activities away from the University's campus.
- 1.2 Macquarie University's travel policy is designed to inform and guide staff members in the purchase of business related travel services and the payment/reimbursement of travel expenses when on **official** University business.
- 1.3 Conditions of travel away from the University's campus must be in accordance with the principles/procedures stated in this policy.
- 1.4 Travel procedures are to be read in conjunction with section 4.11 of the Macquarie University Enterprise Agreement ([Enterprise Agreement 2006-9](#))

### 2. GENERAL POLICY

- 2.1 This policy is designed to meet the needs of all Macquarie University employees and to establish an efficient, effective and accountable travel purchasing framework.
- 2.2 This policy is written to cover all domestic and international business travel arrangements for all employees who are travelling on approved short term and/or temporary travel assignments.
- 2.3 This policy governs the booking of travel services and the payment/reimbursement of travel and associated expenses.
- 2.4 Travel on University business, whether Domestic or International, whether fully or partly funded requires the keeping of "**Travel Diaries**".
- 2.5 Travel diaries are required for all International travel for the duration of the trip and domestic travel where the trip involves the employee being away for more than 5 consecutive nights.
- 2.6 Wherever practical and appropriate, the University's Corporate Credit Card is to be used to pay for travel related expenditure (**NOT to be used to pay airfares**).
- 2.7 Regular travellers are advised to apply for a [Corporate Credit Card](#)

### 3. DEFINITIONS:

- 3.1 **ATO:** “Australian Taxation Office”
- 3.2 **Authorising Supervisors:** Heads of Division, Heads of Officers and above.
- 3.3 **Domestic Travel:** is defined as official travel to any destination within Australia.
- 3.4 **FBT:** “Fringe Benefits Tax”
- 3.5 **Frequent traveller:** is a person who travels domestically more than twelve (12) times per year or combined internationally and domestically more than eight (8) times per year.
- 3.6 **Fully Funded Travel:** is where the University pays all costs associated with business related travel.
- 3.7 **Incidentals:** minor expenses incidental to the travel
- 3.8 **International Travel:** is defined as official travel to any destination outside Australia.
- 3.9 **Lowest Logical Best Fare:** or “**Best Fare**” is defined as the lowest available fare for the journey that offers travellers the convenience and flexibility the staff member requires to complete the business purpose effectively.
- 3.10 **M/C:** Commonwealth Bank Corporate Master Card
- 3.11 **MUEA:** Macquarie University Enterprise Agreement
- 3.12 **OFS:** Office of Financial Services
- 3.13 **OSP:** Outside Studies Program.
- 3.14 **Partially funded travel:** is where the University does not fully meet the travel expenses.
- 3.15 **PDP:** Professional Development Programs
- 3.16 **Preferred supplier(s):** is a selected supplier(s) or travel service provider that offers special commercial benefits to Macquarie University.
- 3.17 **Reasonable costs:** are defined as all legitimate work related expenses which must be incurred to conduct official business effectively.
- 3.18 **Restricted Areas:** any country or region where the threat to the health and safety of the University traveller is considered high. In general, the University will be guided by the advice/recommendation of the Department of Foreign Affairs and Trade in respect of Restricted Areas. DFAT has two high risk categories: Category 4 –advice is for the traveller to reconsider the need for a trip and Category 5 –advice is not to travel.
- 3.19 **TAF:** Travel Approval Form.

- 3.20 Travel Diary:** Record of travel events to meet the requirements of the Australian Taxation Office.
- 3.21 Traveller** - A University staff member travelling either in Australia or International on University Business.
- 3.22 University Business:** Activity of a business, educational or professional nature sanctioned by the University.
- 3.23 University Funds:** All funds controlled by the University, including grant money, consultancy earnings, research grant monies and earnings from entrepreneurial ventures.
- 3.24 University Corporate Credit Card:** University issued credit card used to procure goods/services for University use, according to the Credit Card policy.

**3.25 Partially Funded Travel:**

Partially funded travel is where the University does not fully meet the travel expenses. Examples of when this may apply are:

- attendance at conferences
- absence on research field work
- absence on special training courses/live in courses.

In these cases the total amount of University funds approved for travel expenses should be stipulated as part of the travel approval.

**4. POLICY STATEMENT**

4.1 This policy is based on the following principles:

- staff members are not out of pocket as a result of officially representing the University, neither should they receive or recover more than is reasonable or actually incurred, it is recognised that some travel is undertaken with the University contributing to costs and not providing full funding.
- staff members are provided with appropriate levels of safety, convenience and comfort at appropriate cost to the University;
- the University's requirement to comply with all legal (taxation) obligations such as Fringe Benefit Tax and Travel Diaries;
- procedures should be simple to understand and administer.

**5. GUIDELINES**

- 5.1** Business related travel and travel programs must be approved in writing, by the **Head of Division or Office, in advance of the commencement of travel.**
- 5.2** Funds may only be spent on travel to further the mission of the University.

- 5.3 Any travel funded by the University will be for approved University business activity only.
- 5.4 Staff should neither lose nor gain financially as a result of travelling on approved University business. There, may however be occasions where only a contribution towards travelling costs will be made.
- 5.5 Staff members will be provided with a reasonable standard of travel, accommodation and financial support consistent with the public nature of the University and community standards.
- 5.6 Delegated officers must never approve their own travel or benefits. Under these circumstances the approval must be granted by an officer on the next highest level of delegation in a direct reporting line.
- 5.7 Travel expenditure must deliver value for money to the University.
- 5.8 Travel arrangements are to be economical and executed in a manner that is efficient to administer.
- 5.9 All costs associated with any travel activity are to be aggregated and be part of the one approval and accounting record.
- 5.10 Specific departures from University policy may only be approved by the Vice-Chancellor or his/her nominee prior to the commencement of the travel.

## 6. TRAVEL ARRANGEMENTS

- 6.1 When travelling on University business, the purchase of travel services should be made on the following basis:
- use of the University's contracted supplier, ie. **STA Travel (campus branch only) or Kistend Campus Travel** only
  - value for money
  - traveller convenience eg. flight times, stopovers, length of flight.

### 6.2 Accommodation

As a general rule, for both domestic and international travel, reasonable accommodation is a single room with a private shower/bath in a moderately priced business class hotel/motel (usually classified as 3 to 4 star). The University's approved travel agencies are able to assist staff with domestic and international accommodation requirements.

### 6.3 "Best Fare" Policy

The endorsed travel agents are contracted to assist the University in obtaining the " Best Fare" or "cheapest fare of the day" available at the time of booking. They are required to quote the Qantas discounted fares, as well as other cheaper fares if available including Internet fares and fares from other preferred carriers as requested.

The approved travel agents and their respective email address is listed below

[macuni@kistendcampus.com.au](mailto:macuni@kistendcampus.com.au)  
[macquarieedu@branch.statravel.com.au](mailto:macquarieedu@branch.statravel.com.au)

## **7. PRIMARY RESPONSIBILITIES AND ACCOUNTABILITIES**

- 7.1** Staff members who travel on official business and incur travel expenses are responsible for complying with this policy.
- 7.2** Heads of Divisions / Office and delegated officers are responsible for the implementation and application of this policy.
- 7.3** The approving officer is responsible for ensuring that any expenses paid or reimbursed comply with this policy.

## **8. TRAVEL MUST RELATE TO BUSINESS OF THE UNIVERSITY**

- 8.1** Any travel funded by the University can only be for University business.
- 8.2** Specific inclusions for travel activities, where approved, are for
- travel undertaken as a University representative;
  - the generation of University income;
  - administrative reasons;
  - research interactions;
  - conference travel/OSP.
- 8.3** Ultimately, the Head of Division / Office is responsible for determining if travel is for approved University business. If a delegated officer is uncertain as to the appropriateness of the travel, the request should be referred to a more senior staff member for consideration.

## **9. DOMESTIC TRAVEL**

- 9.1** **Domestic travel** is **ALL** business related travel within Australia that involves absence from the staff member's normal workplace. This includes **local travel, field trips or site visits** (both single day and involving overnight stays); intra or interstate business travel (again includes both single day or overnight stays); or subsidised travel associated with **Professional Development Programs (PDP) or Conference attendance**.
- 9.2** All absences from the staff member's normal workplace require the approval of a supervisor with appropriate delegation.
- 9.3** The nature of the travel, its duration and costs determines the approval process requirements.

**9.4 Intra and Interstate Travel** – any domestic travel that involves absence from the University or air travel requires the submission, **prior to travel**, of a Macquarie University Travel Approval Form which **MUST** be approved by the staff members who hold the appropriate level of delegation i.e. the Head of Division / Office.

## **10. INTERNATIONAL TRAVEL**

**10.1** International travel includes both University business related travel (teaching, consulting, research, meetings, student recruitment etc.) and travel associated with staff development activities such as Professional Development Programs (PDP) or Conference attendance.

**10.2** **ALL** International business related travel **MUST** be approved **prior to travel** in accordance with University delegations. Staff members seeking to obtain International travel approval are **REQUIRED** to complete and submit to their supervisor a Travel Approval Form. Applications for International travel should be lodged as early as possible **before** planned departure date to allow for the approval process. Early application will greatly assist in both orderly planning of travel and maximisation of available travel discounts. The Travel approval form requires an approval to travel and a financial approval, in most cases the Head of Division / Office would have authority to approve both.

### **10.3 Passport/Visa Requirements**

**10.3.1** It is the responsibility of the traveller to ensure that they possess a valid passport and appropriate visas, and are in compliance with any other relevant immigration requirements, before embarking on official travel. The approved travel agent will assist with these matters.

### **10.4 Health Requirements**

**10.4.1** It is the responsibility of University travellers to ensure that they have the required inoculations when travelling on official University business.

**10.4.2** The University will meet the cost for inoculations where they are required for business purposes.

## **11. TRAVEL APPROVAL**

**11.1** All business related travel and travel programs are to be approved by the Head of Division / Office.

**11.2** Travel for Heads of Divisions / Offices /Departments/ should be approved by their senior supervisors.

**11.3** The “**Travel Approval Form**” is the form to be used for such approval. **This form must be completed and authorised before booking any travel service.**

**11.4** The “Travel Approval Form” is available from OFS website or Financial Officers in the staff member’s Budget Unit. Download the [Travel Approval Form](#).

## **12. ASSOCIATED PERSONAL/PRIVATE TRAVEL**

- 12.1** Personal or private travel (non University business) may be permitted in conjunction with pre-approved business travel, provided the purpose of the travel is properly documented prior to the commencement of travel and the absence is convenient to the division /office.
- 12.2** The personal/private travel component and associated costs are to be paid for separately by the traveller and must not be charged to the University.
- 12.3** University staff members must use some form of leave as appropriate, (annual, long service leave or leave without pay) to cover periods of absence that are not specifically required to conduct University business (except between periods of authorised travel, where it is impractical to return to normal duties).

## **13. SPOUSE, PARTNER AND DEPENDANTS TRAVEL**

- 13.1** Travelers are to ensure that when accompanied by a spouse, partner or dependant, the business of Macquarie University is not compromised.
- 13.2** The University will only fund any cost incurred for an accompanying spouse, partner or dependant to support the mission of the University. This will normally happen in the following circumstances:
- a) As part of the recruitment process
  - b) As part of the process of relocating staff from their current city to Sydney
  - c) In accordance with the Outside Study Policy (OSP) travel provisions
  - d) Where the spouse is traveling in a representative, ceremonial, ambassadorial or fundraising role. Approval for spousal travel under these circumstances will be by the VC for members of the Executive, DVC External Relations for other staff, and by the Chancellor or Deputy Chancellor for the VC.
- 13.3** Spousal and dependant travel will be at the same class of travel as the staff member.

## **14. DOMESTIC TRAVEL APPROVAL**

- 14.1** Approval of domestic travel (normal business related travel) involving either overnight absence and/or air travel must be sought via completion and lodgment of a Macquarie University Travel Approval Form. The completed form is to be submitted to the staff member's Budget Unit Head/Manager. **ALL** airline bookings **MUST** be made via one of the University's approved travel agents.

## **15. INTERNATIONAL TRAVEL APPROVAL**

- 15.1** Where the University is fully meeting the costs of the International travel (as opposed to making a contribution or grant towards costs) the budgeted costs of airfares, accommodation, meals and incidentals should be shown on the Travel Approval Form. Travel Approval Forms should be submitted via the staff member's supervisor and then to the Dean or director of the budget unit. **ALL** airline bookings **MUST** be made via one of the University's approved travel agents.

## 16. APPROVAL DELEGATIONS

| PERSON SEEKING APPROVAL   | DELEGATED OFFICER TO APPROVE              |
|---------------------------|---|
| Academic or General staff | Head of Division/Office                   |
| Heads of Division/Office  | Vice-Chancellor or Deputy Vice-Chancellor |
| Deputy Vice-Chancellor    | Vice-Chancellor                           |
| Vice Chancellor           | Chancellor                                |

## 17. CHOICE OF CARRIER

17.1 Qantas is the University's preferred airline carrier.

17.2 As a member of the National University Travel Consortium the University has access to substantial fare discounts from Qantas on its Domestic and International routes. The discounts are provided to the University at point of sale via agreements between the University, its appointed travel agents and Qantas. These discounts can only be accessed through the Universities approved travel agents **KistendCampus Travel and STA Campus Branch Only** and are only available for travel on approved University business.

## 18. CHOICE OF TRAVEL AGENT

18.1 The University has appointed **KistendCampus Travel and STA Travel** as its preferred travel agents. All domestic and international travel on approved University business **must** be arranged through one of these agents.

[KISTENDCAMPUS](#)

[STA Travel - Campus Branch Only](#)

18.2 **N.B. Reimbursement of airfares will NOT be processed if air travel is booked outside of the University's above listed preferred travel suppliers.**

**All bookings via the contracted supplier are processed via a central invoice.**

## 19. CLASS OF TRAVEL

19.1 The University requires all travellers to contain costs wherever practical and utilise the best available fare for the journey.

19.2 Staff members should utilise the "cheapest fare of the day" available on the class travelling, at the time of booking.

19.3 **Staff members travelling intra or interstate on University business are entitled to economy class air travel or first-class rail travel, including sleeping berth.**

19.4 The chart below will help staff members to determine the class of **air travel**, International or Domestic, appropriate to their position.

**International Travel**

|                       |   |
|-----------------------|---|
| <b>Business Class</b> | <b>Chancellor, Deputy Chancellor, Vice Chancellor, Asst Vice Chancellor, Deputy Vice Chancellors, Vice President Academic Senate, Deans, Director Advanced School of Medicine, Heads of Office – PVC International, University Librarian, Registrar, Director Financial Services, Director Office Facilities Management, Director Human Resources and Director IT Services.</b> |
| <b>Economy Class</b>  | <b>For all other staff</b>  |

**Domestic Travel**

|                       |  |
|-----------------------|--|
| <b>Business Class</b> | <b>Chancellor and Vice Chancellor only</b> |
| <b>Economy Class</b>  | <b>For all other staff</b>                 |

**19.5 Note: Staff members travelling business class should also consider using business/economy class travel mixes.**

**20. TRAVEL INSURANCE**

**20.1** The University has upgraded both the categories of Insured persons and the scope of benefits under its Travel insurance from 1 January 2008.

The following categories when on official University business are automatically covered for the first 180 days of any one trip.

- Employees, Officers, Guest Speakers and Delegates including accompanying spouses/partners and dependant children;
- Council Members whilst on University business including accompanying spouses/partners and dependant children;
- Honorary employees, and Visiting lecturers;
- Voluntary workers including accompanying spouses/partners and dependant children;
- Students undertaking journeys associated with Post graduate studies
- Students participating in Outreach program and/or work experience or practicum.

Cover now applies also to domestic travel. For the purposes of Travel insurance, a journey is defined as any trip involving travel exceeding 50km from the insured person’s normal place of residence or business premises.

Some incidental private travel is covered by the University’s Travel insurance.

A summary of the extent of coverage is as follows:

## **20.2 Personal Accident**

- Lump sum benefit for death or Permanent Total Disablement up to \$500,000.
- Weekly Benefits –injury – as per schedule- 14 days excess.
- Medical and Additional expenses – Unlimited

Expenses for services rendered in Australia for which a Medicare or other benefit is payable are specifically excluded.

A staff member suffering from any medical condition should obtain confirmation from a doctor that he/she is fit to travel.

## **20.3 Hijack and Detention**

- Daily benefit – up to \$100
- Legal costs – up to \$3,000

## **20.4 Medical Evacuation (see also later section “Emergency Assistance Card”)**

**20.4.1** If the insured person requires emergency assistance as a result of sickness or injury, this will be arranged with the University’s insurance provider, subject to the following:

- Chubb Insurance Company of Australia is to be promptly informed of any potential claim and no action taken without its consent.
- All aspects of evacuation to be organized by Chubb Insurance Company of Australia
- Evacuation expenses shall include necessary expense for medical staff to accompany insured.

**20.4.2** Emergency assistance expenses include all expenses incurred in repatriating the insured person to the most suitable hospital or to the person’s home address in Australia, as necessary.

## **20.5 Baggage, Business Property**

- Baggage to \$10,000
- Electronic equipment (including laptops) to \$10,000 (Excess applies of \$250)
- Money, **Travel documents** to \$5,000
- Deprivation of baggage – up to \$3,000

**20.5.1** There is no cover **for electronic equipment** not carried as personal cabin baggage. .

**20.5.2** Loss must be reported to the police or transport carrier.

## **20.6 Personal Liability**

**20.6.1** An insured person is covered to \$5 million for amounts he or she may become legally liable to pay for injury to a third party or loss or damage to a third party during a journey. This is subject to a number of conditions including an obligation to make no acknowledgement of liability nor offer of compromise without the consent of the insurer.

## **20.7 Rental Vehicle Excess Waiver**

**20.7.1** The policy will reimburse any excess payable on a rented vehicle up to \$20,000. There is no cover if the insured person did not hold a license, was under the influence of drugs or alcohol or was using the vehicle illegally or criminally.

## **20.8 Loss of Deposits**

- Up to \$10,000 (circumstances apply)

## **20.9 Missed Transit Connection**

- Up to \$20,000 (circumstances apply)

## **20.10 Extra Territorial/Workers Compensation**

- Weekly benefits – up to \$1,000
- Damages, costs and expenses – up to \$1 million

## **20.11 Cancellation/Curtailment Expenses**

- Limit dependent on circumstances

**20.12** The above summary is a general description only. Each category is subject to various conditions, limitations and exclusions. Any clarification required should be referred to the Insurance Manager on Ext.1683 in the first instance.

## **20.13 Period of cover**

**20.13.1** The University's International travel insurance covers staff while they are engaged on authorised University travel when such travel involves a destination beyond the territorial limits of Australia.

**20.13.2** Authorised University travel also includes associated holiday travel of a minor nature.

**20.13.3** The International travel cover commences from the time the insured person leaves his/her normal residence or place of business, whichever is the place of departure for the commencement of the journey and is continuous on a full-time 24-hour basis until the insured person returns to his/her normal residence or place of business, whichever first occurs. However coverage is limited to a maximum duration of 180 days of any one trip.

## **20.14 Emergency Assistance Card**

**20.14.1** An emergency assistance card to assist with medical and other emergencies whilst traveling overseas is available. This card lists a contact number which can be accessed if assistance is required. The number is 61 2 9929 2216 (Reverse charge). The web site is <http://www.customercare.com.au>. It is not intended for minor medical or other **non - urgent** situations. However, if you have concerns of any description about your situation, you are able to ring a reverse charge call to the number on the card to discuss your problem. The card can be collected a day or two prior to departure from the Chief Financial Officer's Personal Assistant at E11A, Room 115.

## **20.15 Severe Medical Cases**

**20.15.1** In severe medical cases requiring hospitalisation, the staff member should contact (or have it done on his/her behalf) the Chubb Customer Care assistance number on the Assistance Card to report the situation.

**20.15.2** The insurer will then liaise with the hospital on behalf of the individual re: treatment, costs, payment of account and eventual discharge

**20.15.3** On return to the University, the staff member should contact the Insurance Manager on Ext.1683 about any follow up claim that may be outstanding.

## **21. DUTY OF CARE**

**21.1** Macquarie University's primary responsibility is to protect the safety and well being of all employees travelling on University business. While it is unlikely that personal attack, kidnap or danger is an issue for most employees, procedures and resources have been established to ensure that every precaution is taken to protect travellers from such incidents prior to departure.

**21.2** Employees wishing to travel to any destination noted as a **medium to high risk or above** (as defined by DFAT) should only do so having obtained the express permission of the Vice Chancellor.

## **22. TRAVEL TO RESTRICTED AREAS**

**22.1** Consular Travel advisories are designed to ensure that travellers are well-informed and to help them be well-prepared for travel overseas and helping them avoid danger and difficulties. They provide up-to-date information about the security environment in a particular country, including in relation to possible terrorist threats or problems with law and order. [Smartraveller.gov.au](http://Smartraveller.gov.au)

**22.2** Macquarie University has a duty of care for the health, safety and well being of all staff travelling on University business and students undertaking projects as part of their studies and as such the University has an obligation to:

1. Identify potential dangers or risks present in particular geographical areas where University travellers may travel

2. Advise such travellers on the potential risks they may face; and
3. Take reasonable measures to control risks, where possible.

**22.3 N.B. Travel to restricted areas will require the approval of the Vice Chancellor. In general, the University will not approve travel to countries / regions where DFAT advises strongly against travel.**

## **23. DAILY TRAVEL**

**23.1** The use of a University credit card is to be used for all travel related expenses except airfares.

Where an over-night stay(s) is required while travelling on University business, staff members not in possession of a credit card may apply for an advance, which must be substantiated within one month of return or claim reimbursement for actual expenses incurred and paid by attaching original receipts.

**23.2** The University uses rates shown in Attachment 1 ([Enterprise Agreement 2006-9](#)) of the MUEA for determining the advance to be paid. The rates are consistent with the allowances approved by the Australian Taxation Office (ATO) as being reasonable (TR 2004/6) and will move with changes in the ATO Ruling for each income year.  
<http://law.ato.gov.au/pdf/tr06-43.pdf>

**23.3** The ATO reasonable allowance amounts are to be used as a guideline for expenses incurred. It is the responsibility of the staff member to ensure that they retain the necessary invoices or other documentation to support their use of the University credit card or claim for reimbursement.

**23.4** The expectation is that the staff member will incur expenses in a manner consistent with the professional role that they are undertaking. It is the staff member's responsibility to be aware of University guidelines.

**23.5** One important ATO rule for domestic and international travel involves the maintenance of a diary when a staff member is away on official business. For more details refer to "**TRAVEL DIARIES**" in this policy.

**23.6** There are situations where the various components of travel expenditure cannot be readily identified, in particular **conference costs are often presented as "packages"** which may include accommodation, some meals and refreshments, excursions and activities etc. and additional expenditure may not be claimable.

## 24. APPROVED TRAVEL EXPENSES

24.1 Expenses which can be paid for using a University Credit Card reimbursed as actual expenses or which can be reimbursed as actual expenditure:

- the cost of travel to and from airports for flights
- the cost of approved business related travel (eg car hire or taxi fares for travel from one location to another)
- the cost of business related telephone calls
- the cost for necessary inoculations, vaccinations and medical requirements (Malaria tablets for example),
- the cost for necessary Visas, vaccination costs and related expenses
- the cost of business related excess baggage and customs
- the cost of compulsory entry/exit fees
- the cost of documents preparation (photocopying, communication. etc.)
- the cost of business hospitality and business related functions
- the cost of hotel accommodation, including any hotel service fee
- the cost of meals (breakfast, lunch and dinner) in the case of the evening meal, the University will allow reasonable beverage costs as part of the meal (as a guideline, these should be no greater than \$20).

24.2 Credit Card substantiations must be supported by **original** tax invoices/receipts or other acceptable documentation.

## 25. TRAVEL ADVANCE

25.1 Travel advances can be made to staff members in specific circumstances where the traveller identifies to the authorising officer that the University Corporate Credit Card cannot be used for some travel expenses and these expenses are a significant cost. Travel advances must not be used for substantial costs that can be paid on the University Corporate card (i.e. accommodation, car hire, etc.).

25.2 Staff members travelling on official University business, may obtain an advance of up to 85% of their estimated travel costs. The advance must be acquitted against original tax invoices/receipts or other acceptable documentation within **one month** of return from travel. **No further advance will be provided until this acquittance is submitted.**

25.3 At the end of each financial year ( 30 June )any travel advance requiring substantiation, that has been outstanding for more than six months from the date the staff member returned from official business travel, will be included in the staff member's payment summary as a Reportable Fringe Benefit, if a sufficient explanation as to why the

advance remains unsubstantiated has not been reported to the Manager, Accounts Payable, Office of Financial Services.

## 26. REIMBURSEMENTS

26.1 A reimbursement is a payment to compensate a business-related expense already incurred.

26.2 Reimbursements are subject to Fringe Benefits Tax unless the amount is substantiated and meets the reasonableness test of the ATO and the University.

26.3 Reimbursement of actual cost can be claimed if it is supported by original documentation such as receipt, tax invoice or similar document that sets out the particulars outlined in Subdivision 900-E of the ITAA 1997 of ATO Ruling. The ATO daily travel allowance schedules provide a guide to what might be classified as a reasonable amount.

## 27. COST REIMBURSEMENT – Domestic and International travel

27.1 The University will meet all business expenses associated with approved official business travel.

27.2 If allowable or appropriate, travel costs (excluding airfare) should be charged to the corporate card.

27.3 Staff members should only seek reimbursement for costs incurred and **NOT** charged to the corporate credit card. Original copies of receipts/tax invoices **MUST** accompany the claim form.

27.4 Where a staff member does not hold a corporate credit card, any **cost based** reimbursement claim should be supported by original tax invoices/receipts for all claimed expenditure. Where tax invoices/receipts **CANNOT** be obtained for items such as tolls and incidentals, these should specifically be noted as "**no receipt possible**" on the claim form.

27.5 All payment requests/bookings must include details shown on the Travel Approval Form.

27.6 The University will reimburse the following **actual** expenditure incurred on domestic and international travel:

- transport (excluding airfares) associated with the business travel (such as rail fares or hire car fees);
- taxi fares to and from airport;
- hotel accommodation, including any hotel service fee;

- cost of meals (breakfast, lunch and dinner). In the case of the evening meal, the University will reimburse reasonable beverage costs incurred as part of the meal. (As a guideline, these should be no greater than \$20);
- visa, vaccination costs and related expenses
- where the trip is **more than four days** duration, the University will reimburse **reasonable** laundry expenses. (As a guideline, these should be no more than \$10 a day);
- official business telephone calls – staff are encouraged **not** to use hotel telephones as they are excessively surcharged in comparison to normal communication costs.

**27.7** In addition to the above business expenses, the University may allow identified and, where possible, receipted, expenditures for costs such as newspapers and non alcoholic beverages. Amounts **MUST** have been incurred and be identified on the staff member's expenses claim **in order to be allowed**.

**27.8** Staff members **MUST** produce original invoices/receipts for accommodation and meals, and should attempt to obtain receipts for incidentals (where this is not possible, a diary record should be maintained). An advance based on estimated costs may be provided upon application where a staff member has not been issued with a University Credit Card.

**27.9** Staff members must acquit the travel advance within **one month** of return from their trip and obtain approval from a delegated staff member for expenditure claimed prior to forwarding claim to OFS – Business Services. In acquitting the travel advance, the staff member must clearly identify and certify that any costs claimed have been paid from the advance and **NOT** charged to the University corporate credit card.

**27.10** The advance must be acquitted against original tax invoices/receipts or other acceptable documentation within **one month** of return from travel. **No further advance will be provided until this acquittance is submitted.**” See Section 4.11.05 of the MUEA

## **28. COSTS OF A PRIVATE NATURE THAT WILL NOT BE REIMBURSED**

**28.1** The University **WILL NOT** reimburse the following ‘private nature’ expenses:

- i. snack and morning/afternoon teas
- ii. bar and alcoholic beverage costs (other than as part of evening meal or where specifically approved as official entertainment expenditure)
- iii. health spas, saunas, massages and similar expenditures
- iv. haircuts
- v. costs of in-room/external movies
- vi. costs of laundry where the trip is of a short duration (4 days or less)

**28.2** Staff members are asked to recognise the distinction outlined above and avoid claiming, on a cost reimbursement basis, for personal items when submitting travel reimbursement claims.

## **29. AIRLINE LOUNGE MEMBERSHIP**

**29.1** Staff members who are expected to travel frequently ( see definition ) on University business may be provided with corporate airline lounge membership where the Head of

the Division/Office deems it to be a value for money expenditure. Memberships may be purchased for one or more years at a time. Lifetime membership is not permitted and membership will not be provided for partners. Approval needs to be by the Head of Division /Office. For more information contact Ext 7201.

### **30. FREQUENT FLYER PROGRAMS**

- 30.1** Frequent flyer and other reward program membership must not override the University's best fare requirement.
- 30.2** Frequent flyer and other reward points earned as a result of travel funded by the University, are to be used for the benefit of the University. e.g. future University travel, including the upgrade to business class.
- 30.3** The University will not fund airline life membership programs.
- 30.4** **N.B. – The University will not accept any claim for reimbursement, in the event that a staff member uses his/her frequent flyer points for the purchase of travel services (air ticket or accommodation).**

### **31. TRAVEL DIARIES**

- 31.1** An employee must keep and give to his employer a travel diary in situations where the employer pays or reimburses the employee's travel expenses.
- 31.2** Travel Diaries are required by the ATO for the operation and application of the Fringe Benefits Tax.
- 31.3** A Travel Diary must be completed to substantiate claims for taxation purposes for any business related travel. This is both relevant for the Fringe Benefit Tax (FBT) requirements of the University and where appropriate for the traveller to claim income tax deductions in personal tax returns. If the traveller cannot provide appropriate records (receipts etc. and travel diary) when the Australian Taxation Office (ATO) asks for them, his/her claim will be disallowed and they may be charged additional tax.
- 31.4** It is therefore important to complete the diary in full and to obtain documentary evidence of expenditure incurred for the whole period of the travel.
- 31.5** If the diary and other evidentiary requirements are not fully completed it may be necessary for the University to charge to the Budget Unit of the travelling member of staff the FBT payable.
- 31.6** It is mandatory for a travel diary to be completed when:
- travelling International on business;
  - travelling away from home in Australia for more than 5 nights on business and;
  - for claiming expenses other than those covered by the reasonable travel allowance exception.

**31.7 Budget Units must ensure that staff members travel diaries are retained within the unit for five years and be made available to the ATO upon request.**

**31.8** Under the Income Tax law, a travel diary or similar document must provide the following details for each business activity:

- the date the entry was made
- the place where the activity was undertaken
- date and approximate time when the activity commences
- duration of the activity
- the nature of the activity

**31.9** The record may be prepared in advance. A detailed travel itinerary that includes the above details (except, of course, the costs) prepared before the trip is an acceptable travel diary, provided that the staff member endorses that it was followed or records any variations that occurred.

**31.10** Where tax invoices/receipts or other documentation for minor expenses are not available, a note in the travel diary will normally be accepted as evidence of expenditure.

## **32. MOTOR VEHICLE ALLOWANCES**

**32.1** A member of staff, with the prior approval of the Head of the Budget Unit, may use a private motor vehicle on official University business and may be paid an appropriate allowance to compensate for its use.

**32.2** An allowance is only paid if all the following conditions are met:

- No University vehicle is available.
- No public transport is available or appropriate.
- It is not reasonable or economical to use rental vehicles or taxis.
- The vehicle is currently registered.
- The driver has a current licence.
- The vehicle is covered by a fully comprehensive motor vehicle insurance policy.
- All conditions of the “Reimbursement for use of Private Motor Vehicles Policy” are adhered to.

## **33. CAR RENTAL**

**33.1** Budget Units may use rental cars where they believe this is cost effective. In Australia, staff members should only use car rental companies who provide discounted government rates such as:

- Avis
- Budget Rent-a-Car
- Thrifty Car Rental

## **34. CAMPING ALLOWANCE**

- 34.1** Camping allowances may be paid to staff members while they are on field excursions conducted by the University.
- 34.2** The camping allowance rates cover wear and tear, and general disability as well expenses. Staff members are not required to produce receipts. The rates are shown in Attachment 1 of the University Enterprise Agreement ([Enterprise Agreement 2006-9](#))
- 34.3** Camping allowances are claimed using a [Non-order Payment Request](#). Reason for the trip as well as the dates and times must be included.
- 35. VISITORS**
- 35.1** Budget Units wishing to pay travel allowances of any sort to visitors must contact the Human Resources Office prior to making any arrangements to confirm the “non employee” status of the visitor.
- 35.2** Visiting academics may be considered staff members of Macquarie University if they receive payment for any type of service provided to the University.
- 35.3** Payments to visitors could also be subject to PAYG tax.

