

# TRAVEL POLICY AND PROCEDURE



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## 1 PURPOSE

- 1.1 This policy and procedure outlines the requirements for domestic and international travel when representing CQUniversity.

## 2 SCOPE

- 2.1 This policy and procedure applies to:
- CQUniversity Council and University Committees, employees, students, adjuncts, contractors, and other officers representing the University on official business (hereafter known as the 'traveller')
  - all travel that incurs a cost<sup>1</sup> to the University, and
  - travel that does not incur a cost, but requires travel greater than 150km<sup>2</sup> from the traveller's normal place of work.

<sup>1</sup> Refers to costs incurred directly by the traveller (e.g. corporate credit card expenditure) and internal recharges (e.g. residential college accommodation, etc.)

<sup>2</sup> Refers to travel in each direction i.e. 300km total travel.

- 2.2 This policy and procedure does not apply to:
- relocation expenses incurred upon appointment to CQUniversity (refer to the [Relocation Entitlement Procedure](#)), or
  - expenses relating to interview attendance (refer to the [Recruitment and Selection Procedure](#)).

### 3 POLICY STATEMENT

- 3.1 This policy and procedure establishes the parameters for acceptable travel and supports the University in:
- providing adequate risk management to travellers through coordinated activities and decision making
  - meeting obligations under the [Work Health and Safety Act 2011](#) (Qld)
  - providing support to travellers
  - ensuring accountability for and transparency of travel events, and
  - meeting legislative and other reporting obligations.
- 3.2 CQUniversity employees may be required to undertake travel as part of their employment. Members of Council and University Committees, students, adjuncts, contractors and other officers representing the University may also be required to undertake official University travel. The University's primary responsibility is the safety and wellbeing of all travellers conducting approved University business.
- 3.3 Official University travel includes:
- days spent conducting University business, including travel time and business conducted on weekends and public holidays
  - unavoidable time spent between business activities due to the availability of connecting flights (incidental days), and
  - for international travel - one day either side of the travel event to assist travellers with recovery and preparation to conduct business (recovery time).
- 3.4 All travel must represent 'best value' for the University, benefit core business and align with the University's strategic goals and objectives. Best value is considered to be the outcome that provides the lowest risk to the University. Travel should only be undertaken after other alternatives (e.g. videoconference, web-based meeting facilities, webinar etc) have been exhausted and absence from the workplace will not negatively impact on the business area.
- 3.5 Written approval for all travel must be obtained prior to the travel event, irrespective of funding source. The level of approval will be dependent on the type of travel and associated risk level. Employees must consult their supervisor to confirm their travel is a legitimate business requirement and absence from the workplace is warranted.
- 3.6 The University strongly discourages travellers requesting annual leave or other personal leave in conjunction with University funded travel (including travel events funded by research funding), and will not approve travel that incurs fringe benefits tax liability.
- 3.7 Travel by employees should be planned and undertaken within the University's span of hours (as documented in the [Central Queensland University Enterprise Agreement 2017](#)). Prior to approving any employee travel, supervisors will consider:
- the requirements of the employee's role
  - the needs of the individual work area, and
  - the requirements of the University's Enterprise Agreement.

- 3.8 Travellers are obliged to do all that is reasonably practicable to ensure their acts or omissions do not create or increase a risk to themselves or others. Travellers must be responsible for their own health and safety and ensure:
- their travel activities are in accordance with the University's [Occupational Health and Safety Policy](#), [Work Health and Safety Roles and Responsibilities Procedure](#), [Motor Vehicle Policy and Procedure](#), [Vaccination and Immunisation Policy and Procedure](#), [Code of Conduct](#) (for employees) and [Student Behavioural Misconduct Procedure](#) (for students)
  - they are physically and mentally fit to undertake the proposed travel, and
  - they are mindful of any risks associated with their travel and act in a manner to mitigate or minimise such risks.
- 3.9 Prior to booking a travel event the traveller must consider any risks associated with their travel and conduct a risk assessment in conjunction with the University's Safety and Wellbeing Unit and/or [International SOS Travel Safety](#) website where required as outlined in this policy and procedure.
- 3.10 The University subscribes to a travel assistance program, [International SOS](#), to provide advice and resources on medical and security assistance and international healthcare. All travellers planning to travel outside of Australia to conduct University business must utilise this resource prior to travel to ensure they are aware of any travel and medical risks associated with their travel and destination.
- 3.11 The University must disclose details of all international travel in accordance with the Queensland Government's [Annual report requirements for Queensland Government agencies](#). All travellers undertaking international travel must provide relevant information, including a breakdown of costs, at the time of requesting travel to ensure appropriate information can be collated and reported.
- 3.12 All travel, accommodation, car hire etc must be arranged through the University's preferred travel supplier, Travel Crew, irrespective of funding source, to enable the maintenance of a single record of traveller locations in the event of domestic or international incidents. In exceptional circumstances (other than cost), travel may be arranged through another provider, however prior approval must be granted by the Vice-President (Student and Corporate Services) (or delegate).
- 3.13 Travellers must use their corporate credit card for all travel expenses, where possible. Where a traveller does not have access to a corporate credit card, their credit limit is not sufficient to cover the costs, or an item is too low cost to use a corporate card, alternative arrangements can be made available. Please contact [Accounts Payable](#) for more information.
- 3.14 Due to the cost of international travel, Travel Crew will invoice the University for pre-booked expenses however, corporate credit cards must be used for the payment of all travel expenses incurred whilst overseas, where possible.
- 3.15 Control of travel expenditure is a management responsibility and must be monitored through the acquittal and approval of corporate credit card transactions and claims for reimbursement through the Financial Management System (FMS).
- 3.16 Travel events deemed non-compliant with this policy and procedure (including travel undertaken without prior approval) will be considered a misappropriation of funds and a breach of official policy. Travellers deemed non-compliant will be required to complete a [Non-Compliance Form](#) and may face disciplinary action including usage and exclusion requirements of corporate credit cards. Debt recovery processes may also be initiated in accordance with the [Collections Policy and Procedure](#). Repeated non-compliances may result in a complete travel ban.

## 4 PROCEDURE

### Domestic travel

- 4.1 Prior to travel, all travellers must request confirmation of approval to travel from their supervisor. Information to support the travel request should contain applicable details such as destination, estimate of costs, relevant cost code and an interim [travel diary](#) (where required).

## Risk assessment

- 4.2 Domestic travel is generally considered low risk, however travellers should be mindful of any risks associated with their travel<sup>3</sup> and discuss with their supervisor, taking into consideration the individual circumstances of the traveller, the conditions of the destination and the activity being undertaken.
- 4.3 Travellers undertaking travel for one or more of the following reasons must complete a [Risk Assessment – Task or Activity](#) in consultation with the University's Safety and Wellbeing Unit:
- outside studies program (OSPRO)
  - research
  - student exchange, or
  - study tour.

The Risk Assessment – Task or Activity must be approved by the Safety and Wellbeing Unit prior to travel and a copy submitted with the travel request.

- 4.4 Where travellers are travelling together as a group, one Risk Assessment – Task or Activity can be submitted. Individual risk assessments will not be required for each traveller unless specifically requested by business area or the Safety and Wellbeing Unit.

## Approval to travel

- 4.5 Travellers must obtain written approval via email from their supervisor and relevant Dean or Director, prior to undertaking any travel. Once approval has been received, employees will record an Off-Campus Commitment (OCC) through the Human Resource Management System, EMPower. For same day travel events via motor vehicle, supervisor approval is sufficient.
- 4.6 Travel approval for the following travellers is as follows:
- members of the University Council and University sub-committees must obtain approval from the University Secretary
  - adjuncts, undergraduate, postgraduate and vocational education and training (VET) students must obtain approval from the relevant Dean of School or Deputy Vice-President (VET)
  - exchange and mobility students must obtain approval from the Director International, and
  - other officers of the University (including contractors etc) must obtain approval from the relevant Dean of School or Director.
- 4.7 Members of the University's Senior Executive do not require approval to undertake domestic travel.

## Approval to commit funds

- 4.8 Approval to commit funds must be exercised in accordance with the University's [Authorities and Delegations Register](#).

## International travel

### Travel request

- 4.9 International travel requests must be submitted through the University's FMS prior to travel. It is the traveller's responsibility to ensure the following information is available<sup>4</sup>:
- description, reason for and nature of travel
  - dates of travel, including number of business, incidental and private days

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<sup>3</sup> Risks to be considered may include method of transport, travel schedule and workload, nature of the travel activity, location to be visited and accommodation arrangements.

<sup>4</sup> Only CQUniversity employees have access to the FMS. Adjuncts and other officers of the University must contact the appropriate administration or support officer to complete the travel request on their behalf.

- estimate of travel expenses
  - eligible cost code
  - risk assessment
  - supporting documentation as detailed in the FMS travel request (e.g. Travel Crew quotation, conference invitation etc.), and
  - interim [travel diary](#).
- 4.10 International travel requests must be submitted a minimum of six weeks prior to travel, to allow consideration and approval by the relevant delegates.

### **Risk assessment**

- 4.11 International travel carries a level of risk, including short-term travel and travel to familiar locations. Travellers need to be aware and informed of any foreseeable risks with their intended destination and the activities being undertaken.
- 4.12 Travellers undertaking international travel must refer to the University's [International Travel StaffNet page](#) prior to travel. Travellers must familiarise themselves with country specific information, including any medical risks, recommended vaccinations, cultural information and the current security and safety situation. Travellers must also note any relevant information on local embassies, currency, power supply, geography and transport.
- 4.13 Travellers must determine the level of travel and medical risk specific to their destination by completing a risk assessment, available on the University's [Safety and Wellbeing Risk Management StaffNet page](#). The assessment will provide a summary of risk and security information and a medical risk rating. A copy of this report must be attached to the travel request in the University's FMS before travel can be approved.
- 4.14 Where a destination is deemed to have a travel or medical risk rating of high, the traveller must reassess their need to travel in conjunction with their supervisor and the Safety and Wellbeing Unit to determine if travel is essential to CQUniversity business and operations and cannot be deferred. Where such travel is a direct result of a research grant, advice must also be sought from the Office of Research.
- 4.15 Where a destination is deemed to have a travel or medical risk rating of extreme, the traveller must obtain additional approval from the Vice-Chancellor and President prior to travel.
- 4.16 Regardless of the travel or medical risk rating, the University may decline travel to any country where the risk is considered too great. The risk of travel will be assessed on a case-by-case basis with respect to the individual circumstances of the traveller, the conditions of the destination, and the requirements of the University's travel insurance provider<sup>5</sup>.
- 4.17 In addition to the above, travellers undertaking travel for one or more of the following reasons must complete a Risk Assessment – Task or Activity in consultation with the University's Safety and Wellbeing Unit:
- outside studies program (OSPRO)
  - research
  - student exchange, or
  - study tour.
- 4.18 Where a Risk Assessment – Task or Activity is required, the assessment must be approved by the Safety and Wellbeing Unit prior to travel and a copy submitted with the travel request.
- 4.19 Where travellers are travelling together as a group, one Risk Assessment – Task or Activity can be submitted. Individual risk assessments will not be required for each traveller unless specifically requested by the organisational area or the Safety and Wellbeing Unit.

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<sup>5</sup> Employees approving travel to high and extreme risk destinations must be cognisant of the exemptions contained in the University's travel insurance policy as restrictions may apply to particular countries due to political unrest or other foreseeable disasters. Further information can be obtained from [CQUni Insurance](#).

4.20 Travellers undertaking international travel must register their details with [International SOS](#).

#### **Approval to travel**

4.21 International travel requests for employees, submitted through the FMS, must be approved by the employee's supervisor, relevant Vice-President, and the Vice-President (Student and Corporate Services) prior to booking and undertaking travel.

4.22 Travel approval for the following travellers is as follows:

- members of the University Council and Council sub-committees must obtain approval from the University Secretary
- the Vice-Chancellor and President must obtain approval from the Chancellor
- adjuncts, undergraduate, postgraduate and VET students must obtain approval from the relevant Vice President
- exchange and mobility students must obtain approval from the Director International, and
- other officers of the University (including contractors etc) must obtain approval from the relevant Dean of School or Director.

4.23 It is the traveller's responsibility to ensure they have an up-to-date passport with an expiry date extending at least six months beyond the period of travel and that they have completed any necessary requirements to obtain a visa (prior to travel or granted on arrival).

#### **Approval to commit funds**

4.24 Approval to commit funds must be exercised in accordance with the University's [Authorities and Delegations Register](#).

#### **Acquittal of expenditure**

4.25 Traveller's may incur a variety of expenses while undertaking official University travel. Expenses may include transport (air, land and sea), accommodation, meals and entertainment, conference fees, and other expenses.

4.26 When incurring travel expenses, travellers must be mindful of the [Procurement Policy and Procedure](#), ensuring all expenses adhere to the requirements of achieving value for money.

#### **Air travel**

4.27 The standard class of air travel is economy class.

4.28 Travel by business class is restricted to members of the University's senior executive and other employees whose contract of employment entitles them to do so.

4.29 Where a traveller is undertaking international travel and is required to work at their destination soon after arrival, a class of travel higher than economy may be approved. Higher classes of travel may also be approved for travellers with extenuating circumstances or on a standing or ad hoc basis as required. All such requests must be approved by the Vice-Chancellor and President.

4.30 Travellers eligible for economy class may upgrade to a higher class of travel, without the need for approval, if they personally pay the difference between fares to Travel Crew prior to booking or use airline frequent flyer points.

#### **Vehicle travel**

4.31 Where travel by vehicle is deemed the most appropriate form of travel, a CQUniversity fleet vehicle must be utilised. Fleet vehicles are managed by the Facilities Management Directorate and must be booked and operated in accordance with the [Motor Vehicle Policy and Procedure](#).

4.32 Where a fleet vehicle is not available, travellers may book a rental vehicle through Travel Crew.

- 4.33 Where a fleet vehicle is not available and other forms of transport are deemed inappropriate, travellers may use their personal vehicle. Prior approval must be obtained from the traveller's supervisor.
- 4.34 When using a personal vehicle, travellers are responsible for any damage to the vehicle and for ensuring they have appropriate insurance cover to undertake business related travel. The use of personal vehicles is not covered under the University's insurance policies.
- 4.35 Where using a personal vehicle, travellers will only be eligible to claim reimbursement on a cents per kilometre basis in accordance with the Australian Tax Office's (ATO) [published rates](#). Corporate credit cards must not be used for the payment of fuel or other vehicle expenses.
- 4.36 Reimbursement of private vehicle expenses will be made upon completion of the travel event via electronic funds transfer. Employees must submit their claim for expenses in the FMS and provide evidence of the kilometres travelled (e.g. log book, odometer readings etc). Other travellers should complete a [Mileage Claim Form](#) and submit through their relevant administration officer/support officer.

### **Ground transport**

- 4.37 Taxi or ride sharing services (e.g. Uber) for travel whilst on official university business is acceptable in the following circumstances:
- travel to and from business meetings, conferences, and seminars where public transport is not available or practicable, and
  - travel to and from airports or accommodation where public transport is not available or practicable.
- 4.38 Expenditure associated with travel from the principal place of residence to the identified base University campus is not acceptable.
- 4.39 Corporate credit card is the preferred method of payment for taxi or ride sharing services. Travellers who travel infrequently and do not have a corporate credit card may make an application through their relevant administration/support officer or the Finance Directorate for Cabcharge e-ticket/s prior to travel.

### **Accommodation**

- 4.40 Travellers are entitled to a safe and comfortable standard of accommodation with an emphasis on a location convenient to the required place of business. Accommodation will be provided commensurate with the traveller's role and destination and in accordance with the ATO's published [reasonable travel and overtime meal allowance expenses amounts](#).

### **Private accommodation allowance**

- 4.41 Where commercial accommodation is not available or the traveller wishes to stay with relatives or friends, a private accommodation allowance will be paid. Allowances will be paid for each travel day involving an overnight stay and will be calculated in accordance with the Queensland Government's [Domestic Travelling and Relieving Expenses Directive](#).
- 4.42 Payment of private accommodation allowances will be made upon completion of travel. The traveller must submit their claim for the allowance in the FMS and will be reimbursed via electronic funds transfer.
- 4.43 Private accommodation allowance will not be paid for travellers undertaking international travel.

### **Meals and entertainment**

- 4.44 Travellers are entitled to meals while travelling in accordance with the overnight absences and departure guidelines detailed in the Queensland Government's [Domestic Travelling and Relieving Expenses Directive](#) and the thresholds published in the ATO's [reasonable travel and overtime meal allowance expenses amounts](#).
- 4.45 Meal expenses are intended to cover the cost of the traveller's meal only, however there may be instances where the traveller chooses, or is required to dine with other persons not undertaking official University travel. Such expenditure may be considered [meal expenditure](#) or [entertainment](#) as outlined below.

## Meal expenditure

- 4.46 Meal expenditure refers to meals and beverages taken by the traveller<sup>6</sup> while travelling on official University business. It includes food and drink to enable the traveller to complete the working day (i.e. breakfast, lunch and an evening meal) when overnight travel is required. For full day travel in excess of 150km with no overnight stay, lunch will be included. It does not include meals consumed as part of an entertainment experience (e.g. river boat cruise, theatre restaurant, etc). Such expenditure would be considered [entertainment](#).
- 4.47 Reasonable consumption of alcohol<sup>7</sup> will also be considered meal expenditure, however unreasonable or excessive alcohol consumption is inappropriate and will be considered [entertainment](#).
- 4.48 Meal expenditure incurred by the traveller will not be considered a fringe benefit and will not attract fringe benefits tax. No additional information is required by the traveller on acquittal of their corporate credit card or claim for reimbursement.

## Entertainment

- 4.49 Entertainment refers to meals and beverages provided for the purpose of entertainment and may include meals paid for spouses, partners and associates of the traveller, meals consumed in social rather than business situations or unreasonable consumption of alcohol. It also includes meals and beverages consumed as part of an entertainment experience (e.g. river boat cruise, theatre restaurant, etc).
- 4.50 Entertainment will be considered a fringe benefit and will attract fringe benefits tax. Travellers who believe they may incur entertainment expenditure must refer to the [Fringe Benefit Tax](#) section of this document to ensure they are cognisant of the University's requirements and expectations in relation to fringe benefits tax. Advice should also be sought from [Financial Accounting](#).
- 4.51 Where the traveller dines with another person/s and pays for meal expenses other than their own, the traveller must complete and submit a [FBT Entertainment Expense Form](#) upon acquittal of their corporate credit card or claim for reimbursement.
- 4.52 Information provided will be considered on a case-by-case basis by the Finance Directorate to determine if the expenditure is an entertainment benefit and attract the payment of fringe benefits tax.

## Conference fees

- 4.53 In some cases, the payment of conference fees may include the cost of other travel expenses (e.g. accommodation and meals). Where Travel Crew are unable to facilitate such accommodation bookings, or the conference organiser offers concessional accommodation rates, payment for accommodation can be made directly to the conference organiser using the corporate credit card<sup>8</sup>.

## Other expenses

### Frequent flyer programs

- 4.54 Travellers may utilise private airline frequent flyer programs when undertaking official University travel. However, frequent flyer points accumulated on such travel (e.g. points from air fares, car hire, accommodation, food and beverage) should be used to fund further CQUniversity travel where possible.

### Airline lounge memberships

- 4.55 Membership to private airline lounges (e.g. Qantas Club, etc) are considered an optional private expense and will not be funded by the University.
- 4.56 Membership to private airline lounges will be made available to senior executives. Use of such memberships for private travel purposes must be incidental to the use of the membership for official business purposes.

<sup>6</sup> This may include meals taken by the traveller on their own, or with other persons where the traveller pays only for their own meal and not the meals of others.

<sup>7</sup> The University considers reasonable alcohol consumption to be one alcoholic beverage with the traveller's evening meal. It is not considered to be what the traveller would normally consume if they were at their place of residence.

<sup>8</sup> Approval from the Vice-President (Student and Corporate Services) is not required for such bookings outside of Travel Crew.

### Telephone and communications charges

- 4.57 Phone calls and other communications charges may be charged to the corporate credit card or reimbursed upon return. All charges must be reasonable, necessary for conducting University business, and supported by an itemised call list from the accommodation or communications provider.
- 4.58 CQUniversity mobile devices have been upgraded to include the Telstra International Day Pass for eligible countries. Therefore, all devices (phones, iPads and modems) will be covered by this plan whilst travelling overseas. Travellers must consult the Digital Services Directorate [International Travel Staffnet page](#) to ensure they are travelling to an eligible country. Otherwise, they must contact the Digital Services Directorate to ensure appropriate international roaming is in place prior to travel.

### Passport, visa and other services

- 4.59 Passports are considered personal documents and must be acquired and funded by the traveller.
- 4.60 The University will fund the cost of visas for countries to be visited as part of official University travel. However, visas required for any private portions of travel must be acquired and funded by the traveller.
- 4.61 Travel Crew can assist with obtaining visas and meeting other ancillary requirements of the destination's consulate procedures. It is the responsibility of the traveller to check the current requirements of their destination at the time of reservation to ensure adequate time is available to obtain the necessary consular approvals.

### Travel insurance

- 4.62 Approved travellers are insured by the University's insurance policies. A summary of the University's relevant insurance policies can be found on the [Insurance StaffNet page](#). Details of cover can also be obtained by contacting [insurance@cqu.edu.au](mailto:insurance@cqu.edu.au).
- 4.63 Any claims against the University's policy must be lodged using the [Travel Insurance Claim Form](#) and will be assessed on a case-by-case basis by the Student and Corporate Services Division. Where required, or where a dispute exists, the Vice-President (Student and Corporate Services) must provide final sign-off.
- 4.64 The University will not cover any relatives or associates of the traveller (unless specified in their contract of employment). Travellers undertaking private travel in conjunction with official University travel are not permitted to access the University's insurance cover for the private portion of their travel.
- 4.65 Additional insurance can be purchased by the traveller if the level of cover provided is considered inadequate for their personal requirements. Any additional insurance costs, including cover for accompanying spouse/partner and/or dependent child/ren or private travel components, must be acquired and funded by the traveller.

### Vaccinations

- 4.66 Travellers must assess the medical risks of their travel destination and seek any necessary vaccinations in accordance with the [Vaccination and Immunisation Policy and Procedure](#).
- 4.67 Where appropriate, travellers must consult their doctor to obtain the necessary vaccinations and medications required for travel to their destination. Reimbursement for the cost of such vaccinations will be in accordance with the Vaccination and Immunisation Policy and Procedure and based on the medical requirements of their destination, as detailed in the [International SOS](#) risk summary report. Travellers must not pay for vaccinations on their corporate credit card.

## **Payment of expenses**

### **Corporate credit card**

- 4.68 Employees must use their corporate credit card for the payment of all travel expenses, where possible.

- 4.69 Where a traveller does not have access to a corporate credit card or their credit limit is not sufficient to cover the costs of their travel, they must consult their supervisor for suitable payment arrangements (e.g. Travel Crew invoicing, travel advance, existing corporate credit card etc.). Employees who do not have a corporate credit card may also make an application in accordance with the [Corporate Credit Card Procedure](#).
- 4.70 Where travellers do not have a corporate credit card, most travel-related bookings can be arranged and paid for in advance by requesting Travel Crew to invoice the University directly.

#### **Travel advance**

- 4.71 Travellers who do not have access to a corporate credit card and are undertaking travel on remote research field trips to provincial or rural locations or on low-budget trips, may require cash for the payment of their expenses. In such instances, the traveller must contact [Accounts Payable](#) to arrange a travel advance.
- 4.72 Requests for travel advances must be made at least 10 working days prior to travel to ensure the advance can be finalised, and payment made prior to the travel event. Travel advances will be paid via electronic funds transfer and must be acquitted using the [Travel Advance Acquittal Form](#) within 14 days of return from travel. Travellers will be responsible for reimbursing the University for any unused funds. Failure to acquit a travel advance within the specified time is considered non-compliant and recovery of funds may be commenced in accordance with the [Collections Policy and Procedure](#).
- 4.73 Cash advances in foreign currency must NOT be arranged through Travel Crew unless prior approval has been obtained from the Vice-President (Student and Corporate Services). Approved foreign currency cash advances must be acquitted within 14 days of return of travel.

#### **Claims for reimbursement**

- 4.74 Travel expenses may be incurred directly by the traveller where a corporate credit card is unable to be used. Such expenses will be reimbursed to the traveller via electronic funds transfer if they are deemed reasonable and a legitimate business expense. Expenses exceeding \$82.50 (including GST) will only be reimbursed at the discretion of the traveller's supervisor or relevant financial delegate.

#### **Tax invoices**

- 4.75 The University is entitled to claim GST paid on all creditable transactions, regardless of value, when supported by a receipt or tax invoice.
- 4.76 It is the responsibility of the traveller to obtain the appropriate tax invoice (or overseas equivalent) and provide this at the time of acquittal of their corporate credit card or claim for reimbursement. EFTPOS receipts are not considered a tax invoice.
- 4.77 A tax invoice is required for all expenses. In exceptional circumstances expenses under \$82.50 (including GST), may be supported by an email or written summary of the transaction, including date, amount and nature of the expense for consideration and approval by the financial delegate.

#### **Acquittal of expenditure**

- 4.78 Within 14 days upon return from travel, travellers must confirm the costs of their travel, review any corporate credit card transactions and acquit all expenses in the University's FMS. Acquittals must be completed in accordance with the [Corporate Credit Card Procedure](#).
- 4.79 Upon acquittal, the traveller's supervisor must review and approve the travel expenses incurred, determining if they are reasonable<sup>9</sup> and legitimate business expenses and adhere to the requirements of this policy and procedure. Approval must be completed in accordance with the [Corporate Credit Card Procedure](#).
- 4.80 Where the supervisor deems an expense unreasonable, not a legitimate business expense or non-compliant with this policy and procedure, the University will seek reimbursement from the traveller in accordance with the [Collections Policy and Procedure](#).

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<sup>9</sup> A reasonable travel expense refers to any legitimate expense incurred in order to conduct official university business effectively. For example, a transport fare, meal or beverage from the mini-bar may be deemed a reasonable expense, however the purchase of an in-house movie, upgrades of flights or rooms and personal expenditure would be deemed unreasonable.

- 4.81 Where the total travel expenses exceed the estimated costs approved in the initial travel request, the traveller must obtain approval from an authorised financial delegate for the additional expenditure in accordance with the [Authorities and Delegations Register](#).
- 4.82 Travel expenses incurred directly by the traveller must also be acquitted in the FMS and will be reimbursed to the traveller in accordance with the claims for reimbursement section if they are deemed reasonable and legitimate business expenses.
- 4.83 Disputes between the traveller and supervisor over what is considered a reasonable or legitimate business expense, will be dealt with by the Vice-President (Student and Corporate Services).
- 4.84 The ATO issues an annual taxation determination on [reasonable travel and overtime meal allowance expense amounts](#) for domestic and international travel expenses. Supervisors must refer to the published reasonable amounts tables in determining expenditure limits and reasonable travel expenditure.
- 4.85 Supervisors must be cognisant that approving expenditure above the reasonable amounts published by the ATO may result in taxation penalties and implications to the traveller and the University. If approving expenditure outside of the ATO guidelines, advice must be sought from [Financial Accounting](#) and a substantiation of the claim provided upon request.

## Funding sources

- 4.86 Travel may be funded in a number of ways. Most commonly, travel will be wholly funded by the University; however there may be instances, particularly where research, representative or private activities are involved, where an external party or the individual traveller may be required to fund a portion of the travel expenses.
- 4.87 The below list defines the various ways travel may be funded. All travel must meet at least one of the below criteria, with the traveller to determine the most appropriate method in conjunction with their supervisor.
- **Wholly funded by CQUniversity**
    - Travel events where all travel expenses are funded by the University. Such travel must be approved and acquitted in accordance with this policy and procedure.
  - **Partially funded by CQUniversity**
    - Travel events where only a percentage of travel expenses are funded by CQUniversity. Such travel must be approved and acquitted in accordance with this policy and procedure.
    - The source of the external funding must be identified as part of the initial travel request<sup>10</sup>, together with the percentage and/or amount to be funded by the external party or individual traveller. Where the partial costs will be funded by the individual traveller, arrangements must be made with Travel Crew or the approved travel provider to make payment for this portion of the travel prior to booking and departure.
    - Where the travel is partially funded by the individual traveller due to the travel having a private component, travellers must ensure their travel meets the requirements of the [Private Travel](#) section.
    - Where travel is partially funded by an external grant, travel arrangements must also comply with the terms and conditions of the grant.
  - **Not funded by CQUniversity**
    - Travel events where all travel expenses are funded by an external party or by the individual traveller. Such travel must still be approved in accordance with this policy and procedure, however acquittal of expenditure will not be required. The source of the external funding must be identified as part of the initial travel request.
    - Where the travel is funded by the individual traveller, bookings can be made through Travel Crew. Where an external party is funding the travel, the party's preferred provider may be used.

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<sup>10</sup> Where the external funding source is confidential, the traveller is not required to identify this information on the travel request, however they must note that funding is confidential

## Private travel

- 4.88 The University strongly discourages travellers requesting annual leave or taking other personal time in conjunction with University funded travel. However, it is recognised that special or extenuating circumstances may exist where a private travel component may be permitted.
- 4.89 Private travel does not include incidental days or recovery time, which are both considered official University travel.
- 4.90 The below list defines the various types of private travel the University may permit. All private travel must meet at least one of the below criteria. The traveller must identify the relevant type on their travel request, in consultation with their supervisor and with advice from [Financial Accounting](#).
- **Incidental private travel**
    - Private travel combined with official University travel where the private travel component is incidental to the overall purpose of the trip. Private travel is considered incidental where the private travel component is less than 30 per cent of the total travel period.
    - For example, the approved travel event is 12 days duration, including two days of annual leave (private travel). In this case, the private travel component would be deemed incidental to the overall purpose of the trip (i.e. less than 30 per cent of the duration) and the travel event would be considered official University travel.
  - **Dual purpose travel**
    - Private travel combined with official University travel where the private travel component is more than 30 per cent of the total travel period. Such travel events are considered to have a dual purpose (i.e. both business and private in nature) and may be subject to fringe benefits tax.
    - For example, the approved travel event is 30 days duration, including 12 days of annual leave (private travel). In this case, the private travel component would not be deemed incidental to the overall purpose of the trip (i.e. more than 30 per cent of the duration) and the travel event would be considered dual purpose travel and a co-payment required.
- 4.91 As part of the travel request, and in addition to the approval requirements in accordance with this policy and procedure, travellers must seek approval from their supervisor to undertake private travel. Employees must also submit the necessary requests in EMPower in accordance with the [Leave Procedure](#).
- 4.92 Travellers must clearly identify the percentage and/or amount to be funded by the individual traveller and seek approval as part of their formal request to travel.
- 4.93 The University will not fund the cost of private travel, regardless of whether it is considered incidental to official University travel. It is the responsibility of the traveller to make arrangements with Travel Crew or the approved travel provider to make payment for the private portion of their travel prior to booking and departure (e.g. flights, accommodation). Private expenses incurred while travelling must also be funded by the individual traveller (e.g. meals, incidentals).
- 4.94 Private expenses must not be incurred on the corporate credit card. Private expenses incurred on the corporate credit card will be considered a misappropriation of funds and the traveller may face disciplinary action including having the corporate credit card cancelled. Debt recovery processes may also be initiated in accordance with the [Collections Policy and Procedure](#).
- 4.95 Where there is any doubt as to whether the travel event is of a private or business nature, the traveller must incur their travel expenses privately and seek reimbursement upon return from travel. Travellers must also consult [Financial Accounting](#) to determine if the private portion of their travel is appropriate and/or will incur fringe benefits tax.

### Co-payments for private travel

- 4.96 Where private travel is deemed incidental, the traveller will not be required to make a co-payment towards the cost of their travel, unless expressly requested by their supervisor or Vice President.

- 4.97 Where travel is deemed dual purpose, the traveller will be required to make a co-payment to the University to ensure fringe benefits tax is not incurred and that University funds are used appropriately. The minimum co-payment will be 50 per cent of the total cost of any airfares and other costs incurred while in transit<sup>11</sup>. Further co-payment may be required at the request of the traveller's supervisor, Vice-President or the Vice-President (Student and Corporate Services), (or delegate).
- 4.98 In addition to the above requirements, travellers must personally fund any costs associated with the private component of their travel in accordance with section 4.97 of this policy and procedure.

### **Accompanying relatives**

- 4.99 Relatives are not permitted to accompany travellers on official University business. Where exceptional circumstances exist, prior approval must be obtained in writing from the relevant Senior Executive.
- 4.100 Approvals for accompanying relatives must take into account any risks to the health and safety of any accompanying travellers. Consideration must also be given to the business of the University, ensuring that any accompanying relatives will not negatively impact on the outcome of the travel event.
- 4.101 The University will not fund the cost of accompanying relatives. Where it is approved for a relative to accompany the traveller, all costs incurred by the accompanying traveller must be borne by the traveller. This includes the cost of meals and refreshments, transportation and any additional accommodation costs resulting from an additional guest. Where expenses are pre-booked through Travel Crew, the traveller must arrange for the accompanying relatives' costs to be invoiced separately.

### **Preferred suppliers**

- 4.102 The University's preferred travel supplier is Travel Crew. The advance booking of all travel expenses (e.g. accommodation, airfares, car hire, etc) must be made through Travel Crew. In exceptional circumstances (other than cost), travel may be arranged through another provider, however prior approval must be granted by the Vice-President (Student and Corporate Services) (or delegate).
- 4.103 The University does not have a preferred airline carrier. Value for money, best available fares and suitability of travel time must be the main considerations when booking airline travel.

### **Travel diary**

- 4.104 A travel diary is a requirement of the ATO. Travellers who travel away from home (either domestically or internationally) for six or more nights in a row, must keep a travel diary. A travel diary shows the dates, places, times and duration of a traveller's activities and travel. The diary also identifies components of the travel event as business or private and provides information to determine if activities undertaken are appropriate, if they will attract fringe benefits tax or if the travel has a dual purpose. A travel diary template can be found on the [Forms StaffNet](#) page.
- 4.105 Travellers undertaking international travel must complete an interim travel diary when lodging their travel request in the FMS. Travellers must then review and update the interim travel diary upon return as part of the confirmation of their travel expenses and finalisation of their travel event.
- 4.106 Where a travel diary is required, employees' must use the [Travel Diary template](#) and it must include the following information for each activity:
- date, day and approximate time commenced
  - time taken to complete (i.e. start and finish time)
  - location, and
  - nature and description.

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<sup>11</sup> Costs incurred in transit include accommodation and meals whilst in transit (e.g. overnight stay and associated meals due to connecting flights); travel insurance and transportation costs between private accommodation and the place of business (e.g. taxi or transport from private hotel to conference venue).

- 4.107 All entries must clearly identify each activity undertaken and differentiate between official University and private travel.

### **Fringe benefits tax**

- 4.108 A travel fringe benefit may arise where the University pays for travel expenses not directly related to the traveller's employment and not considered incidental to the travel event. This includes the payment of private travel expenses and travel events that include a private travel component.
- 4.109 Where a fringe benefit exists, the University must pay fringe benefits tax in accordance with the [Fringe Benefits Tax Assessment Act 1986](#) (Cwlth).
- 4.110 The University will take all appropriate actions to avoid travel events that incur fringe benefits tax. The Finance Directorate will assess all applications involving a private travel component and/or private travel expenses on a case-by-case basis prior to travel. The assessment will determine if a fringe benefit exists and if so, whether a co-payment will be required from the traveller.

### **Cancellation of travel**

- 4.111 Travellers must notify Travel Crew of the cancellation of approved travel as soon as possible.
- 4.112 Where possible, refunds will be obtained and credited to the University. However, where reasonable notice of cancellation has not been provided and a refund or credit cannot be obtained, the traveller may be requested to reimburse the University for the cost of unused services.
- 4.113 Where a refund or credit cannot be obtained, the traveller must also contact [Insurance](#) to discuss the details of the cancellation and determine if a claim can be lodged against the University's travel insurance policy.

## **5 RESPONSIBILITIES**

### **Compliance, monitoring and review**

- 5.1 The Vice-President (Student and Corporate Services) (or delegate) is responsible for implementing, monitoring, reviewing and ensuring compliance with this policy and procedure.
- 5.2 Control of travel expenditure is a management responsibility and must be monitored by supervisors through the approval and acquittal of travel requests, corporate credit card statements and other transactions.
- 5.3 The Finance Directorate is responsible for identifying, reporting and accounting for fringe benefits tax incurred by the University and for ensuring compliance with the private travel and fringe benefits tax requirements of this policy and procedure.

### **Reporting**

- 5.4 In accordance with the Queensland Government's [Annual report requirements for Queensland Government agencies](#), details of international travel must be disclosed and reported to the Legislative Assembly in the University's Annual Report.
- 5.5 In accordance with the requirements of the *Fringe Benefits Tax Assessment Act*, details of expenditure funded by the University and defined as a fringe benefit must be reported to the ATO in the University's annual Fringe Benefits Tax Return.

### **Records management**

- 5.6 Employees must manage records in accordance with the [Records Management Policy and Procedure](#). This includes retaining these records in a recognised University recordkeeping information system.
- 5.7 University records must be retained for the minimum periods specified in the relevant [Retention and Disposal Schedule](#). Before disposing of any records, approval must be sought from the Records and Privacy Team (email [records@cqu.edu.au](mailto:records@cqu.edu.au)).

## 6 DEFINITIONS

6.1 Terms not defined in this document may be in the University [glossary](#).

### Terms and definitions

**Best value:** the lowest risk position for the University, not necessarily the best price for the travel

**Domestic travel:** travel undertaken within Australia.

**Fringe benefits tax:** the tax levied by the Australian Taxation Office on travel and other fringe benefits.

**Incidental days:** unavoidable time spent between business activities due to the availability of connecting flights.

**International travel:** travel undertaken outside of Australia.

**Recovery time:** the time to recover from an international flight, taken after arrival at the destination (maximum of one day).

**Senior executive:** the Vice-Chancellor and President and Vice-Presidents of the University.

**Travel expenses:** the full cost of all transport (air, land and sea), accommodation, meals, incidental expenses, conferences and other activities related to travel on official University business.

**Traveller:** members of Council and other University committees, employees, students, contractors, adjuncts, and other officers representing the University on official business.

## 7 RELATED LEGISLATION AND DOCUMENTS

[Annual report requirements for Queensland Government agencies](#) (Queensland Government)

[Authorities and Delegation Register](#)

[Central Queensland University Enterprise Agreement 2017](#)

[Code of Conduct](#)

[Collections Policy and Procedure](#)

[Corporate Credit Card Procedure](#)

[Domestic Travelling and Relieving Expenses Directive](#) (Queensland Government)

[FBT Entertainment Expense Form](#)

[Financial Accountability Act 2009](#) (Qld)

[Financial and Performance Management Standard 2019](#) (Qld)

[Fringe Benefits Tax Assessment Act 1986](#) (Cwlth)

[Fringe benefits tax – a guide for employers \(Chapters 9 and 15\)](#) (ATO)

[Income Tax Assessment Act 1997](#) (Cwlth)

[Income tax: what are the reasonable travel and meal allowance expense amounts for \(financial year\)](#) (ATO)

[Leave Procedure](#)

[Mileage Claim Form](#)

[Motor Vehicle Policy and Procedure](#)

[Occupational Health and Safety Policy](#)

[Procurement Policy and Procedure](#)

[Risk Assessment – Task or Activity](#)

[Student Behavioural Misconduct Procedure](#)

[Travel Advance Acquittal Form](#)

[Travel Insurance Claim Form](#)

[Travel Insurance Fact sheet - Employees](#)

[Travel Insurance Fact sheet - Student](#)

[Vaccination and Immunisation Policy and Procedure](#)

[Work Health and Safety Act 2011](#) (Qld)

[Work Health and Safety Roles and Responsibilities Procedure](#)

## 8 FEEDBACK

8.1 Feedback about this document can be emailed to [policy@cqu.edu.au](mailto:policy@cqu.edu.au).

## 9 APPROVAL AND REVIEW DETAILS

Approval and Review	Details
Approval Authority	Council
Delegated Approval Authority	Audit, Risk and Finance Committee
Advisory Committee	N/A
Required Consultation	N/A
Administrator	Vice-President (Student and Corporate Services)
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Notes	This document was formerly known as the Travel Policy and Procedure (FMPM) (last approved 03/10/2018).