



SCHOOL OF BEHAVIOURAL SCIENCE

TRAVEL GUIDELINES

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1.0 INTRODUCTION

A recent review conducted by Internal Audit has resulted in changes to the University's travel policy and procedures in an attempt to streamline processes reduce costs to departments and to reflect best travel management practice.

The purpose of this document is to provide guidelines to School of Behavioural Science staff and students in response to the above changes to policy and procedures.

For an overview of the University requirements for domestic or international travel please refer to the University Travel policy found at the website below:
<http://www.unimelb.edu.au/ppp/docs/14.html#14.1>.

2.0 GUIDELINES

2.1 APPROVAL OF TRAVEL

All travel must be approved by the Head of Department prior to departure. Please complete the Travel Approval / Request for Payment form, HR18 (International Travel) and HR18D (Domestic Travel) at
<http://www.hr.unimelb.edu.au/benefits/forms>

Please complete these forms online. Data can be saved.

Staff and students must also submit a travel itinerary ([refer 2.6.1](#) below), a preliminary conference program and/or contact details for research collaborators. For Risk Assessment of your travel ([refer 2.7.1](#) below).

Any business travel must not include more than 40% of personal time for it not to attract Fringe Benefits Tax (FBT). The School will not approve travel that is likely to attract FBT. This applies to honorary staff as well as salaried staff. Furthermore, personal travel must not exceed 50% of total travel time to ensure cover by the University's insurance. Please contact the Resources Manager or School Manager if you think your plans may not meet these criteria.

2.2 TRAVEL ARRANGEMENTS

Purchase of travel services, airfares and accommodation must be within the University purchasing policy. If a preferred supplier is not used, normal purchasing procedures apply. A comparative written quote from a preferred supplier needs to be attached.

For further information regarding travel arrangements, preferred suppliers and the University's travel purchasing policy, please refer to the University's Travel Page at <http://www.unimelb.edu.au/finops/resources/travel/index.html>

The University has a preferred supplier of travel services:

The University preferred supplier of travel services:

- Campus Travel
 - email: melbourne@campustravel.com.au
 - phone: 1300 882 021, fax: 9606 0100
 - Campus Travel [website](#)

Staff may purchase travel from other suppliers, however comparative quotes must be obtained.

Queries & complaints regarding preferred suppliers:

Mr James McDonald, Accounts Payable Ph. 8344 2951

2.3 CLASS OF AIR TRAVEL

International

The Provost, Deputy Vice-Chancellors, Pro Vice-Chancellors, Assistant Vice-Chancellors, Vice-Principals and Deans of Faculties, or staff at or above an equivalent level, may, on taking into account the nature of the travel, the distance travelled, the pressure and nature of the business to be conducted, travel premium economy or business class overseas.

Economy class airfares must apply in all other instances, save that frequent travellers, or travellers with special health or other considerations, may seek permission from the Dean for payment of a premium economy or business class ticket for overseas travel.

The Head of Budget Division may approve the payment of a first class ticket for health, occupational health and safety or representational reasons for overseas travel.

Staff seeking approval must first gain the approval of the Head of Department. The request for approval should be forwarded to the Office of the HOD and include the reasons business class is being sought and any supporting documentation, eg a medical certificate. If the travel is being reimbursed from an external agency, written confirmation must be provided that substantiates the agency's approval to travel business class.

The Dean will require at least three (3) working days to consider any request, please keep this in mind when planning your travel.

It should be noted that the Dean's approval is not open ended and a separate application is required for each period of travel.

Domestic

With the exception of travel by the Chancellor and Vice-Chancellor, all travel within Australia is to be economy class.

Unless it forms part of a contract of employment or is required for exceptional health reasons and supported by a medical certificate, no payments for premium economy, business class or first class tickets should be approved for travel within Australia. Approval is required by the Head of Budget Division in such circumstances.

Nothing in this policy precludes a staff member from using his/her personal funds to upgrade to a higher class of travel (for example using frequent flyer points) at his/her own expense.

2.4 WHAT TRAVEL EXPENSES CAN YOU CLAIM?

- Travel and accommodation costs.
- Meals and incidentals. Irrespective of the method of payment, expenditure on meals and incidentals should be consistent with the Australian Public Service (APS) rates. These can be found at

[http://law.at0.gov.au/atolaw/view.htm?dbwidetocone=06%3AATO%20Rulings%20and%20Determinations%20\(Including%20GST%20Bulletins\)%3ABy%20Type%3ADeterminations%20\(Including%20GST%20Bulletins\)%3ATaxation%3A2008%3A%2304920180000%23TD%202008%2F18%20-%20Income%20tax%26c%20what%20are%20the%20reasonable%20travel%20and%20overtime%20meal%20allowance%20expens...%3B](http://law.at0.gov.au/atolaw/view.htm?dbwidetocone=06%3AATO%20Rulings%20and%20Determinations%20(Including%20GST%20Bulletins)%3ABy%20Type%3ADeterminations%20(Including%20GST%20Bulletins)%3ATaxation%3A2008%3A%2304920180000%23TD%202008%2F18%20-%20Income%20tax%26c%20what%20are%20the%20reasonable%20travel%20and%20overtime%20meal%20allowance%20expens...%3B)

- The following items are considered as additional to 'meals and incidentals' and subject to separate reimbursement using the Themis Employee Expense Report:
 - ▶ Official entertainment costs.
 - ▶ Charges for official phone and facsimile calls and internet access.
 - ▶ Taxi fares.
 - ▶ Airport taxes.
 - ▶ Visas, etc.
- Entertainment: No funds controlled by the University shall be used for the reimbursement of costs of personal social functions, tours, entertainment and other non-business related expenses.
- Tips/Gratuities: Tips and Gratuities are not to be paid from University funded accounts by way of purchasing card or reimbursements via Employee Expense claims. This does of course not prevent staff from tipping from their own personal funds.

For further information regarding travel expenses please refer to the Personnel Policy & Procedures Manual at <http://www.unimelb.edu.au/ppp/docs/14.html>

2.5 REQUESTS FOR PAYMENT

There are two methods of payment:

- Reimbursement of employee expenses via Accounts Payable. “Employee Expense Report” – Receipts are required.
- Travel allowance or agreed amount via Human Resources – approval by Head of Department

For further information, please contact:

Joan Harkin (reimbursements) ext. 46369

Asmira Korajkic (travel allowance) ext. 46378

NB: Joan and Asmira have been instructed not to process any claim for payment without the appropriate documentation. Any concerns about this should be directed to the Head of Department or School Manager.

2.5.1 Reimbursement of Expenses

Any claims for reimbursement must be supported by original receipts/documentation and accompanied by a declaration that the expense is directly business related and it has not been covered by a travel allowance or claimed as a University Corporate Card expense.

Reimbursements are made by completing the Themis Employee Expense Reimbursement form, attaching a copy of the original approved HR18 or HR18D form, and submitting to Joan Harkin.

NB: Students will NOT receive reimbursement of travel expenses unless they have received prior approval to travel in accordance with 2.1 above.

2.5.2 Travel Allowance

Please contact Asmira Korajkic if you wish to apply for a travel allowance.

Details of travel allowances are completed as part of the approval for travel (via the HR18 or HR18D form). The completed form is forwarded to Human Resources for processing (and a copy retained centrally on department records). In order to process the allowance, Human Resources require:

- the approved HR18 or HR18D form;
- an itinerary must be completed by the staff member;
- a quote giving details of the APS rates for each destination calculated by downloading the University of Melbourne Travel Calculator located at <http://www.unimelb.edu.au/finops/resources/travel/index.html#links>

Travel Allowance may be paid as:

- a calculated amount to cover meals and incidentals up to the value set down within the APS rates. In this case the allowance will not appear on the employee's group certificate.
- an agreed amount to partially cover travel expenses that will be incurred. In this case the amount will appear on the employee's group certificate and they will be responsible for subsequent substantiation to the ATO

APS rates can be found at <http://www.unimelb.edu.au/ppp/docs/A.html>

2.6 RECORD KEEPING

2.6.1 Travel Approval / Request for Payment (HR18/HR18D)

An approved copy of the Travel Approval / Request for Payment form (HR18/HR18D), Employee Expense Report and attachments must remain within the department for auditing purposes. These are stored centrally with Asmira Korajkic.

2.6.2 Travel Itinerary

Staff wishing to claim a travel allowance must complete a HR18 or HR18D and submit it to the HOD .

2.6.3 Travel Diaries

See [Appendix A](#) for information regarding travel diaries.
Click to access a [Blank Travel Diary](#).

2.7 TRAVEL RISK MANAGEMENT

2.7.1 University Overseas Travel Policy

Due to the risks associated with overseas travel, an Overseas Travel Policy has been developed, which requires that all University decisions about whether staff or students should be permitted to travel to an overseas destination for University-related purposes, must be based on advice from the Department of Foreign Affairs and Trade (DFAT).

For a copy of the policy and the latest travel risk advice please refer the Risk Management Office website <http://www.unimelb.edu.au/ehsm-new/11.html#11.11>.

2.7.2 Travel Warnings

Please see Part 2, Checklist section of HR18

2.7.3 Vaccinations

Please see Part 2, Checklist section of HR18

Health Tips for travellers – Student Health Ph. 8344 6904

2.7.4 Travel Insurance Requirements

Staff travelling for University-related purposes must have appropriate insurance for travel (including medical) and to cover equipment being taken off campus. This should be arranged through the Risk Management Office (RMO) as early as possible. Refer to the below travel insurance links, the Insurance Officer (Bill Boucher) on 8344 6111, or RMO reception on 8344 3444.

University Travel Insurance covers staff, and in some cases dependants, for all travel on University business greater than 50kms from place of employment in Australia and overseas for a 12 month period. Travel Insurance shall be used for work related overseas trips that leave and return to Australia within 12 months.

There is automatic Travel Insurance cover for UoM Staff on authorised Business Travel, which includes an equivalent period of Personal Travel. It is not necessary to notify the Risk Management Office prior to departure, to activate this cover.

The staff member's Accompanying Spouse/Partner and (unmarried) Dependent Children are also covered. Although separate flights are sometimes necessary, the cover will still apply if the persons are on the same trip. Dependent Children are those persons under nineteen (19) years of age, or under twenty-five (25) years while they are full-time students at an accredited institution of higher learning and are primarily dependent for support.

This policy covers an accident or illness which occurs during the period of time (travel) overseas. It does not cover "routine" medical or dental treatment/check-ups, etc. To claim, an injury or illness has to occur.

Details of Travel Insurance can be found at the Risk Management Office web pages for Staff: <http://www.unimelb.edu.au/insurance/travel/index.html>

2.7.5 Student Travel Insurance

To accommodate the Travel Insurance needs of all University of Melbourne Students engaged on University Approved Travel, a "Student" Travel Insurance Policy (No. 02.PP.014313) has been established. Under this new Travel Insurance Policy, FREE TRAVEL INSURANCE can be provided for ALL UoM Students under one of the following two separate categories:

Category A: FULL cover for all Post Graduates on Registered & Approved 100% "University Paid" travel. (Subject to a \$200 Excess.) OR

Category B: LIMITED Cover (Principally Capital Benefits, Legal Liability and Medical cover only) for All Other Students (including Under-Graduates). (Subject to a \$200 Excess.)

<http://www.unimelb.edu.au/insurance/students/index.html>

2.7.6 Equipment Off-Campus

If you are taking equipment on your travels, please complete the "Equipment off campus" form located at

<http://www.unimelb.edu.au/corposerv/insurance/um/property/forms.html>

Please note: On advice from the Australian Government, an additional security measure regarding the screening of laptop computers will be implemented at domestic terminals. This measure has already been implemented at international terminals in Australia and overseas. This measure requires that screening officers conduct additional checks of laptop computers. The laptop computer must be removed from its carry case and the battery must be removed from the laptop. All three items will then be x-rayed separately.

The battery must be removed from the computer for the x-ray process to be effective. The passenger, not the screening officer, will undertake the separation and reassembly of the laptop, battery and carry case.

3.0 APPENDIX A - TRAVEL DIARIES

1. Requirements

Departments must keep travel diaries for all overseas travel and domestic travel exceeding 5 nights. The reason to keep travel diaries is to substantiate the business purpose of the trip for the Australian Taxation Office (ATO). Travel diaries must be retained by departments for 5 years.

The record may be prepared in advance. For domestic travel, Section 7 of the HR18D constitutes a travel diary. For international Travel, Section 6 of the HR18 form is the Travel Itinerary/Diary. Accurate and detailed completion of the travel itinerary will constitute a travel diary provided that the traveller reviews the details following the trip and if required modifies the form to reflect all activities which actually occurred.

2. Consequences of breach

There is a strong possibility that the ATO will conduct an audit of travel diaries in the University. Internal Audit and Financial Operations also conduct audits throughout the year.

If a travel diary is not kept or does not contain sufficient information, Fringe Benefits Tax (FBT) will be charged against the department. This is because there is no documentation to support that the trip was for business purposes. The FBT will approximately double the cost of the travel.

The reportable FBT amount will appear on the employee's [Payment Summary](#) at the end of the financial year.

3. Content

The travel diary must contain the following information in respect of each business activity:

- The place where the activity was undertaken, eg. Harvard University chemistry school;
- The date and the approximate time when the activity commenced, eg. 3 September 2007 at 9:00am;
- The duration of the activity, eg. 3.5 hours;
- The nature of the activity, eg. discussions with Professor Authoritive regarding bacterial defence against house flu;
- If the activity was a meeting details must include who was met and contact details for that person;

- If the activity was collaboration or research details must include who the collaboration or research was conducted with, and contact details for that person; and
- If activity was individual research please state areas researched and show relationship to business activities on behalf of the University

4. Authorisation

The entries in the diary must be authorised by the employee in the following way:

- “I declare this record correct”,
- Name,
- Signature,
- Date within 14 days after the trip end.

This can be done on the original diary or by way of separate confirmation document attached to the diary.

5. Electronic vs paper

A diary may be hand-written or typed. A typed diary must be printed and authorized by the employee. Then it may be scanned for electronic storage.

6. Other documents can double up as travel diaries

Any of these documents can be transformed into travel diaries:

- A detailed travel itinerary or a conference schedule prepared in advance of the trip
- A report on a trip with sufficient detail as mentioned under Content.

6.1 This is how:

- Check it includes all the details as per [Content](#),
- Add the missing details and variations,
- [Authorise the diary](#).

7. Contact

Your Client Services Accountant

8. Legislative References

- Income Tax Assessment Act 1997 Div 900 Sec 900-1 to Sec 900-250

- Fringe Benefits Tax Assessment Act 1986 Sec 20
- MT 2038 FBT: Travel Diaries

4.0 APPENDIX B - FREQUENTLY ASKED QUESTIONS ON TRAVEL DIARIES

1) What is a travel diary?

A travel diary is a document which substantiates the link between travel and business. It must contain the following information in respect of EACH business activity:

- The place where the activity was undertaken,
 - eg. Disney World, Florida, USA;
- The date and the approximate time when the activity commenced,
 - eg. 3 September 2007 at 9:00am;
- The duration of the activity,
 - eg. 3.5 hours; and
- The nature of the activity,
 - eg. discussions with Donald Duck regarding the threat of avian flu epidemic in Europe;
- If the activity was a meeting, details must include who was met and contact details for that person,
 - eg. Donald Duck: donald.duck@disney.com;
- If the activity was collaboration or research, details must include who the collaboration or research was conducted with, and contact details for that person,
 - eg. Research collaboration with Donald Duck on the impact of legal duck hunting on the populations of rare and endangered bird species; and
- If the activity was individual research, please state areas researched and show relationship to business activities on behalf of the University,
 - eg. Researched literature on potential causes for rapid decrease in bird species. This relates to ARC project entitled, 'What Up Doc? Reasons for dwindling numbers of migratory bird species.'

For more information on content please view:

- http://www.unimelb.edu.au/finops/resources/fbt/travel_diaries.html#Content

1) What is Fringe Benefit Tax (FBT)?

A fringe benefit is a benefit provided to you or an associate (for example, your spouse or children) through your employment. You can be a current, former or future employee. For further information on FBT consult the following websites:

- <http://www.ato.gov.au/content/downloads/IND61118reportablefringe.pdf>
- <http://www.unimelb.edu.au/finops/resources/fbt/index.html>

2) Why is a compliant diary important?

A non-compliant diary leaves the University open and vulnerable to the same financial risks as not supplying a travel diary at all. That is, FBT on 100% of the travel. For example, a diary which is completely filled out, but not signed and dated is regarded as non-compliant and the travel is then subject to FBT.

3) When is a travel diary required?

A travel diary is required for ALL overseas travel and any domestic travel exceeding 5 nights in length. The source of funding for travel does not alter the requirement for a diary.

4) Why do the ATO's requirements seem less onerous than the University's requirements?

The ATO's travel diary guidelines are fairly broad and many have questioned the seeming disjunct between the ATO requirement and the University requirements. As a result of conversations with ATO auditors, other university's tax officers, and previous FBT audit experiences Financial Operations and Internal Audit have attempted to ensure that all bases are covered to minimise the University's FBT liability. The University's travel policies have been rewritten and are in the process of being approved.

5) In what form should the Travel Diary be?

Many of the diaries which have previously been submitted have been Travelog Diaries which are available at the bookshop. While these diaries, if filled out entirely, will be fully compliant most of the diaries have only one of the sections completed, and only a few have been signed. There are alternative diaries which are simpler to complete that are recommended for use. A blank diary and two completed examples are attached.

6) What are some of the common Non-Compliance Issues

Some of the key issues that result in non-compliance are listed in order to assist with the completion of diaries for previous trips and travel in the future.

- **No diary submitted for travel.** A diary is required for ALL overseas travel regardless of duration and any domestic travel exceeding 5 nights in length;
- **Each day is not on a separate line.** Weekends, days in transit and any annual leave taken during travel must be entered on their own individual line;

- **Insufficient detail provided regarding the nature of meetings attended.** For example, 'Meeting with John Smith' is not detailed enough. However 'Meeting with John Smith regarding the success of Pocahontas, jsmith@disney.com' is acceptable;
- **Contact details for research collaborators/meeting participants** are not listed or referred to on diary and attached;
- **Schedule of conference sessions** not attached and/or the sessions attended not highlighted. If all sessions of conference were attended then write on the program, 'All sessions attended'.
- **Travel diary is not signed or dated;**
- **Duration or length of activity not specified;**
- **Location of activity** not specified;
- **Nature of activity** not specified;
- **Annual leave taken during travel is not noted in diaries.** This includes travel before, during or after business related activities. The activity may be listed as 'annual leave' and the location must be nominated but no further detail is required. Travel diaries must cover each day from when you leave Melbourne to when you return to Melbourne;
- **No HR18 submitted, or submitted/approved after travel has occurred.** Failure to submit HR18 for approval prior to travel may result in travel expenses not being reimbursed. This also means the ATO may deem the trip as being a fully personal trip, even if business was undertaken, as the necessary authorisation was not gained prior to the trip. FBT would then be applicable to all costs incurred on the trip;
- **Dittos or As Above used.** Each line must have its own entry – this is where copy and paste comes in very handy!

7) Am I required to complete a travel diary if the trip is partially or fully funded by an external party?

Any travel which is paid for or reimbursed by an external organisation which would normally require a travel diary to be submitted requires a travel diary. A travel diary is required when it is deemed that you are representing the University of Melbourne. Feedback received from the tax office deems you representing the University when:

- A HR18 form has been completed;
- You are receiving a salary while travelling;
- The trip would not have otherwise been received if you were not a University of Melbourne employee.

The only time this does not occur is when annual leave is taken for the entire travel period and you are not representing the University. Honoraries that

submit HR18s in order to be covered by the University's travel insurance must submit a travel diary regardless of the funding source of the travel.

8) Are travel diaries required for Special Studies Program (SSP) Leave?

The University does not require a travel diary be submitted for SSP Long conducted in a location other than Melbourne. Short trips taken during this period will still require the submission of a travel diary. Please note that you should still complete a travel diary for your own personal tax affairs when on SSP Long. Travel relating to SSP Short will require a travel diary.

9) What is the difference between Personal (P) and Business (B) time while travelling?

While travelling some of the time away may be considered personal. This occurs if leave days or extra days are taken prior to returning to Melbourne. The following examples attempt to give guidance regarding this principle:

Example 1			Example 2			Example 3		
Day	Activity	B/P	Day	Activity	B/P	Day	Activity	B/P
1	Flight	B	1	Flight	B	1	Flight	B
2	Recovery Day	B	2	Conference	B	2	Meeting	B
3	Conference	B	3	Conference	B	3	Leave	P
4	Conference	B	4	Saturday	B	4	Saturday	P
5	Saturday	P	5	Sunday	B	5	Sunday	P
6	Sunday	P	6	Meeting	B	6	Meeting	B
7	Flight	B	7	Flight	B	7	Flight	B
71% Business Related			100% Business Related			57% Business Related		
Assumption that flights are readily available from most locations and that an early one could have been taken.						An argument could be made for weekend being classified as B in some cases eg. Availability.		

Weekends during travel will be considered business if sandwiched between business activities (for example, a meeting on Friday and then a conference on Monday). If leave is taken on one side of the weekend then the weekend will be considered personal. Please also note that during travel weekdays cannot be taken as days in lieu for any work conducted on weekends.

10) What proportion of travel is allowed to be personal?

From January 2008 the maximum proportion of travel allowed for personal is 40%. Any travel where a percentage greater than 40% is incurred in *personal* use will incur FBT unless a personal contribution is made to offset the potential FBT liability.

11) Am I allowed to take a day to recover from travel?

For flights in excess of 6 hours in length it is reasonable to take a day off to recover from the travel. However, if you landed in your destination on Saturday you cannot take Monday off, in lieu of the Sunday recovery day. In the travel diary the nature of the activity can be listed as 'recovery day' and the location of that day must be documented.

12) Is annual leave allowed to be taken while travelling?

Annual leave is allowed to be taken during travel as long as the proportion of time does not exceed the 40% allowed for personal travel and leave is taken in the same location as the business activity. Please note, that weekends can be counted as personal if they are not between business activities. It is important to note, that annual leave should be placed on the HR18 form as well as documented in the travel diary and submitted in Themis for approval.

13) Does it matter if annual leave is not submitted in Themis?

It is crucial that leave be submitted in Themis. The School's budget takes into account four weeks of annual leave per staff member and as annual leave is paid centrally there is cost-saving to the School when it is taken. However, if it isn't submitted, or not taken, then there is the risk to the School of its salaries 'blowing out' in the fourth quarter. Failure to submit leave in Themis is considered to constitute fraud.

4.1.1 Does it matter if I take leave in a different location from where the business proportion of travel was undertaken?

Any leave taken during travel which sees a change in location automatically attracts 50% FBT as the travel is deemed to be *Dual Purpose*, regardless of whether 60% of the trip was business related. In these circumstances it is expected that individuals contribute towards expenses which could be viewed as shared, eg. Airfares, up to the percentage of the potential FBT liability.

4.1.2 What could I expect to contribute if I wish to take leave?

- a) within the allowable 40% personal travel proportion and in the same location as the business activity;

Scenario 1				
Day	Activity	B/P	Uni Paid Expense	\$T
1	Flight	B	Airfares	2500
2	Conference	B	Conference Rego & Accommodation	750

3	Conference	B	Accommodation	250
4	Leave	P	-	
5	Leave	P	-	
6	Meeting	B	-	
7	Flight	B	Airfares	2500
% Business Travel		71	Total Uni funded expenses	6000
Proportion of <i>personal</i> time is within the allowable range of 40%, therefore no personal contribution is required.				

b) in excess of the allowable 40%;

Scenario 2				
Day	Activity	B/P	Uni Paid Expense	\$ Total
1	Flight	B	Airfares	2500
2	Leave	P	-	
3	Leave	P	-	
4	Conference	B	Conference Rego & Accommodation	750
5	Leave	P	-	
6	Leave	P	-	
7	Flight	B	Airfares	2500
% Business Travel		57	Total Uni funded expenses	5750
Proportion of <i>personal</i> time is in excess of the allowable range of 40%, therefore a personal contribution of 43% of the airfares, \$2,150 would be made. Expenses such as conference registration and accommodation during the conference period are considered to be 100% Business related expenses and no personal contribution is required.				

c) in a location other the where the business was undertaken?

Scenario 1				
Day	Activity	B/P	Uni Paid Expense	\$T
1	Flight	B	Airfares	2500
2	Conference	B	Conference Rego & Accommodation	750
3	Conference	B	Accommodation	250
4	Meeting and Flight	B	-	
5	Leave	P	-	
6	Leave	P	-	
7	Flight	B	Airfares	2500
% Business Travel		71	Total Uni funded expenses	6000
Proportion of <i>personal</i> time is within the allowable range of 40%, however leave was taken in an alternative location, therefore a personal contribution of 50% of the airfares is required.				