

## Per Diems

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Following a successful trial in the Faculty of Science, the University has reintroduced a modified per diem payment which will allow staff and students to access Per Diem funds for payment of breakfast, lunch and dinner expenses as well as incidentals (incidentals include: non receipted low cost transport) while away on business. The cost of accommodation, conference registrations etc are not covered by this Per Diem. These expenses should continue to be paid as before i.e. either paid before travelling (preferably on University Credit cards), or by reimbursement to the staff member on their return.

It has come to the attention of the Office of Financial Services that a practice of insisting students/staff first pay these expenses and then seek reimbursement on their return has developed. This is not a practice encouraged by the Office of Financial Services and should be discouraged.

An application for a Per Diem payment must be lodged on the same form that is used for an application for a travel advance (non order payment request for Students and Staff) and submitted to Accounts Payable. Payments will be made on Thursday nights by electronic transfer. Please allow a full 7 days for processing. The approved travel budget must be attached to the application clearly showing the dates of travel.

The following natural codes are to be used for all Per Diem payments:

5110 – Travel International Per Diem for Staff or Students

5111 – Travel Domestic Per Diem for Staff or Students

Please note the GST code to be used for Per Diems is NA.

Per Diems can only be claimed **BEFORE** undertaking travel.

Staff with a University credit card are eligible to receive a Per Diem Payment, however they will not be allowed to "double-dip" by claiming a Per Diem as well as using their credit card for meals or incidentals. It is the responsibility of credit card approvers when approving staff card substantiation to ensure that double-dipping is not occurring. Sample checks will be performed by Office of Financial Service to ensure compliance.

If staff or students incur meals and incidentals costs greater than the value of the Per Diem (although within their originally approved travel budget) they will be able to claim reimbursement for the additional expenses however this is **ONLY** on provision of the original receipts for **ALL** expenses. Reimbursement claims over and above the Per Diem payment and not supported by receipts will not be accepted. Statutory Declarations will not be accepted in place of receipts to justify expenses.

The values of the per Diems available from the University are based on 35% of the Australian Taxation Office reasonable amounts for 2009-2010 found at <http://law.ato.gov.au/atolaw/view.htm?docid=TXD/TD200915/NAT/ATO/00001>.

The rates used by the University for Australian Domestic Travel are based on 35% of the ATO's Capital City rates. The rates used by the University for Overseas travel are based on 35% of the ATO's Group 6 Overseas Countries.

Australian Domestic	\$52.34/day
Overseas	\$129.50/day

Attachment: NOPR for Students and Staff



To be completed by claimant:

Note: This form is not complete until details have been entered on page 2

Financial unit transaction reference							

- (a) Original supporting documentation to this form required for all reimbursement requests
- (b) If your expenditure includes taxable supplies "TAX INVOICES" are required. Otherwise GST inclusive cost will be passed on to your financial unit.
- (c) If your expenditure includes catering or entertainment expenses incurred, the University may be liable for fringe benefits tax, which will be passed on to your financial unit. Both the number of MU staff and the number of guests are required for calculations.

Payment to: <u>Donna Carbone</u>	<b>Staff or Student Number</b>
Address: <u>123 My Street</u> <u>North Ryde</u>	1 2 3 4 5 6 7 8
	Email Address: <u>donna.carbone@mq.edu.au</u>
	Dept: <u>ofs</u> Ext: <u>1673</u>

EFT \*

\* Form available [http://www.ofs.mq.edu.au/of\\_web/Forms/BankingAuthorityForm.doc](http://www.ofs.mq.edu.au/of_web/Forms/BankingAuthorityForm.doc)

Total (as per attached receipts) \$		Total advance (receipts to follow within four weeks of return) \$	
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I declare that these expenses paid would be 100% allowable as tax deductions if incurred by me personally.

Claimant: \_\_\_\_\_ Signature: \_\_\_\_\_ Date:     /     /

**To Be Completed by Financial Unit Administrator**

Official Description to be used on reports: Donna Carbone Per Diem

To be used for all invoices attracting GST														
Account name	Account code (Ensure correct natural code is applied)										LGR	GST Inclusive Amount		
<u>International</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>5</u>	<u>1</u>	<u>1</u>	<u>0</u>	MO	<u>647.50</u>
<u>Domestic</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>5</u>	<u>1</u>	<u>1</u>	<u>1</u>	MO	<u>104.68</u>
													MP	
													MP	
<b>GST Inclusive Total:</b>												\$	<u>752.18</u>	NA
<b>Total includes GST of:</b>												\$	<u>0.00</u>	

  

To be used for all invoices that do not attract GST													
Account name	Account code (Ensure correct natural code is applied)										LGR	Amount	
												MO	
												MO	
												MP	
												MP	
<b>GST Exclusive Total:</b>												\$	<u>0.00</u>
<b>Total Payment (C + Z)</b>												\$	<u>0.00</u>

**Confirmation:** in accordance with the terms of the Public Finance and Audit Act 1983, I confirm that the goods and services have been provided as described in the attached documentation and that this payment request has not been previously submitted.

Certifying officer's name: \_\_\_\_\_ Signature: \_\_\_\_\_ Date:     /     /

**Payment authorisation (by authorised officer with sufficient delegated financial authority)**

Authorised by (name): X Signature: X Date:     /     /



Financial unit transaction reference							

Purpose of Expenditure: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Rec #	Date	Suppliers Name/ Description	ABN Y/N	Tax Invoice Y/N	Within Australia			Overseas		
					GST charged	GST Inclusive Portion C	GST Free & Non claimable Portion Z	Foreign Currency	Ex Rate #	AUD Equivalent Z
1		5 days international								
2		perdiem								
3		1-5 August 2010								
4		5 x 129.50					647.50			
5										
6		2 days Domestic								
7		Per Diem								
8		6-7 August 2010								
9		2 x 52.34					104.68			
10										
11										
12										
13										
14										
15										
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26										
27										
28										
29										
30										
<b>Sub Totals:</b>							752.18			
<b>Total Amount Payable (C+Z) and/or NA:</b>										



### Banking Authority Form

University Faculty/Office 

O	F	S		B	U	S	I	N	E	S	S		S	E	R	V
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Employee Name 

D	O	N	N	A		C	A	R	B	O	N	E				
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Employee Number 

1	2	3	4	5	6	7	8
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Phone Number 

0	2	9	8	5	0	1	6	7	3
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Email Address donna.carbone@mq.edu.au

Account Holder Name 

D	O	N	N	A		C	A	R	B	O	N	E				
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Bank Name 

M	Y	B	A	N	I	C										
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BSB Number 

1	2	3	-	4	5	6
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Account Number 

1	2	3	4	5	6	7	8	9
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(not card number - maximum 9 digits)

Please note: Full account and Branch (BSB) numbers are required. Please check both numbers with your bank and attach an official Bank Slip wherever possible

Signature X Date X

Office of Financial Services use only

Entered by: Signature \_\_\_\_\_ Date \_\_\_\_\_