



TRAVEL ACTIVITIES DIARY INFORMATION

TO BE READ IN CONJUNCTION WITH THE [FBT TRAVEL BENEFITS GUIDE](#)

Your trip has been recorded for taxation purposes and will require careful documenting of information to determine whether fringe benefits tax is payable. The Australian Taxation Office (ATO) requires that the University keep sufficient records to enable its Fringe Benefits Tax (FBT) liability to be assessed. Substantial costs and penalties are involved where ATO requirements are not met.

RETURN OF THE TRAVEL ACTIVITIES DIARY

The Travel Activities Diary is available from <http://www.deakin.edu.au/fbsd/fbt/TravelActivitiesDiary.xls>

Your co-operation in completing the travel activities diary will ensure a minimum of inconvenience to yourself and that the University adheres to the requirements of the ATO.

It is your responsibility to accurately complete and forward the travel activities diary electronically to the following email address: travel.diary@deakin.edu.au **within 14 days** of completing the journey, otherwise FBT will be charged.

Non-return or unsatisfactory completion of the travel activities diary will result in Financial and Business Services Division charging FBT to the Budget Centre on all travelling costs paid by the University. FBT is calculated on the total cost of the trip as follows: 86.9% (overseas) and 96% (Australia).

EXPENSE DIARY

Included in the travel activities diary is an 'Expense Diary' for recording your daily expenditure details (i.e. accommodation/food/fares/other). This is not compulsory but may be useful for future reference when claiming reimbursement for out-of-pocket travel expenses.

To claim expenses associated with your travel, please complete and have authorised a [Staff Expense Reimbursement Voucher](#) (with original receipts attached) and forward it to the Travel Officer, Geelong Campus. You must also attach a list of your expenses, currencies and rates used showing that they total the amount claimed.

It is recommended staff record separately expenses associated with their trip that are to be reimbursed by the University and expenses for personal taxation requirements.

OSP and ISP

Outside Studies Program (OSP) and International Studies Program (ISP) Leave are classified as University business and subject to the same requirements with regard to travel activities diaries and FBT. Staff must refer to the [FBT Travel Benefits Guide](#) to ensure compliance with the University policy and FBT legislation.

TRAVEL INSURANCE

For any overseas trip **exceeding 180 days** the staff member should contact the Insurance Officer on 72230 or email anita.armour@deakin.edu.au for advice on travel insurance as it may be necessary to make a special insurance declaration which may incur an additional premium charge which is paid by the Faculty/Division. For additional information, refer to the memo [Additional Premiums for Overseas Travel Insurance](#). If the trip is under two months and exclusively for business purposes, the employee will be covered by the University's travel insurance policy.

For further assistance on when a travel activities diary is required, refer to paragraphs 25–26 and the frequently asked questions in paragraph 35 of the [FBT Travel Benefits Guide](#).

If further advice is required concerning your trip or completion of the travel activities diary please contact Angela Ho, the Assistant Accountant on extension 68122 or email travel.diary@deakin.edu.au.

Insurance advice can be sought from the Insurance Officer on extension 72230 or email anita.armour@deakin.edu.au

INSTRUCTIONS FOR COMPLETING THE TRAVEL ACTIVITIES DIARY

Your [Travel Activities Diary](#) must record **every work or business activity** you undertake while you are travelling and diary entries must be made as soon as possible after the end of the activity. Other information may need to be entered in the diary to support an FBT exemption. Please refer to [FBT Travel Benefits Guide](#) (paragraph 14).

For each activity you must show:

Place of Activity - refers to the place where the activity took place, e.g. Regent Hotel.

Date Activity Commenced - the date the activity commenced, in the case of a conference it would be the date of the session attended.

Time Activity Commenced - the time the activity commenced, in the case of a conference it would be the starting time of the session attended.

Duration of Activity - the time, stated in hours of how long the activity lasted. (If less than an hour indicate minutes.)

Nature of Activity - this entry is the key to providing the nexus between your work at the University and the trip. Accordingly the entry should be worded so as to demonstrate the link clearly.

- With respect to field trips, it is not appropriate simply to enter 'field trip', you have to give a description of the activity on the field trip e.g. "Earth Sciences field trip collecting rocks and sand samples"
- Conference entries cannot simply state 'attendance at conference'. It has to refer to specific sessions attended or refer to a conference agenda where you have initialled the listed sessions that you attended or stated that you have attended all sessions. Such entries on a conference agenda have to be dated.

Expense Diary - For future reference when claiming reimbursement for out-of-pocket travel expenses. Details of expenditure listed in the Expense Diary for which no receipt/invoice was obtained must be accompanied by a **statutory declaration**.

Please note each activity requires a separate entry. Below is an example of a correct entry:

Date of Diary Entry	Place of Activity	Date Activity Commenced	Time Activity Commenced	Duration of Activity	Nature of Activity
23/08/06	Regent Hotel	22/08/06	9:00am	2 hrs	Comp Conf 'Information Retrieval'
23/08/06	Regent Hotel	22/08/06	11:00am	1.5 hrs	Comp Conf 'Systems Programming'

Any business activity that is not properly recorded will **not** be treated as a work activity.

Please ensure your travel activities diary is signed or it will be returned to you.

Where an alternative travel record is submitted e.g. detailed conference schedule, agenda or travel itinerary, the documents must be signed by the employee as a correct record of the activities undertaken on the trip. **Please refer to the [FBT Travel Benefits Guide](#)** (paragraph 29).