

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.

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

Refer examples: (hyper link to examples)

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.

Pre-printed travel diaries are available from the Stationary Store.

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