

# UNIVERSITY OF NEWCASTLE

## TRAVEL DIARY GUIDELINES



The UON's Travel Policy was updated in May 2016. The Travel Diary has been updated to align with the new Travel Policy and to meet the Australian Taxation Office (ATO) guidelines.

Below is a list of points to note when filling out this Travel Diary.

### 1. Before the travel:

The Travel Diary is to be completed prior to gaining approval for any travel that is 6 nights or longer. The planned itinerary is to be populated in the Travel Diary, signed by the traveller and attached, together with the evidence of the business relevance of the trip eg. Conference itinerary or letter of invitation, in the Trobexis Travel Portal as part of the request for travel approval. The delegated authoriser reviews this Travel Diary, in conjunction with the travel booking request in Trobexis, and if satisfied that the travel is Safe, Essential and Economical, in accordance with the Travel Policy, approves it in Trobexis.

### 2. After the travel:

If there were no changes during the trip, the traveller should email the Travel Diary that was attached and pre-approved in Trobexis to [finserv-taxation@newcastle.edu.au](mailto:finserv-taxation@newcastle.edu.au) within 10 business days of returning from the trip – confirming that there have been no changes to the attached Travel Diary.

If, during the travel, there were any changes to the pre-approved Travel Diary, the Travel Diary should be amended with the actual travel activities and signed by the traveller before submitting it to their authoriser for approval - within 10 business days of returning from the trip – who will then forward it to [finserv-taxation@newcastle.edu.au](mailto:finserv-taxation@newcastle.edu.au) with their approval.

### 3. When is Fringe Benefits Tax (FBT) applicable?

FBT is applicable when the private portion of the trip is 50% or greater, i.e. the primary purpose of the trip is deemed to be not for business.

To eliminate FBT, where the travel request gives rise to an FBT liability, the traveller must do the following **before** they travel;

- I. Amend the proposed travel request by reducing the private days to less than 50%; or
- II. Personally pay for the private portion of the flight cost directly to the Travel Management Company at the time of the booking and the University pays the balance, which is the business portion.

Where, on **completion** of travel, the primary purpose of the trip is deemed to be not for business i.e. 50% or less for business, the traveller must;

- I. Commit to pay the full FBT liability within 14 calendar days of returning from the trip.
- II. For assessment of FBT liability, please contact [finserv-taxation@newcastle.edu.au](mailto:finserv-taxation@newcastle.edu.au).

### 4. Required fields in the form:

The mandatory fields in the updated Travel Diary are shaded in blue. The details to be entered into the form are as below:

- **Traveller's details:** Traveller's Name, ID and the capacity in which the travel is undertaken. Please select if the traveller is making this trip as an employee or as a student of the University.
- **Summary details of the travel:** Requisition Number, Purpose, Cost Collector, Funding Source, Date Commenced and Date Ended. If travel is requested to be

booked outside the recommended 3-12 weeks in advance period, please provide the reason for this advance booking.

- **Date of activity:** A daily record of each day must be provided. This field is automatically populated based on the Date Commenced and Date Ended above.
- **Venue:** Provide the name of the institution (i.e. not town or city name) where the business activity was undertaken.
- **Activity:** List the activity for the day. If there were more than one business or travel activity undertaken during the day (excluding road travel to and from the venue), sum these together on the same line. For instance, if a 1 hour flight is at 10am followed by a 2 hour meeting at 5 pm at the destination, then write "Flight and Meeting with Joe Blogg"; select 10 am as the start time and 1pm (10am + 3 hrs) as the end time; and select "Business" as the nature of activity.
- **Time:** Select the estimated nearest hour of the start and finish time for each day's activity. Always enter the local time where the traveller is physically at, at the time of the activity. As a result, the duration of some flights may be shorter than the actual hours taken, however the flights back will be longer than the actual hours taken, thus catching up on the shortfall hours.  
In certain cases, like travel to a destination where the activity started on one day and ended on another, then **finish** time on the **first** day should be selected as 11:59PM and **start** time on the **subsequent** day should be selected as 12:00AM. If there are more than one activity during the day, please refer to the example under the heading "Activity".
- **Nature:** Select either business, private or travel from the dropdown list. Please note that less than 3 hours of approved business activity in a day will be deemed a private day. If there are more than one activity during the day, please refer to the example under the heading "Activity".

5. For further information on travel, refer to the Travel Policy. [\(click here\)](#)

## 6. Examples of Travel Events and corresponding Travel Dairies

### Scenario 1: Business event spanning over two weeks

A University employee travels to the USA for the following events.

Monday 6 June 2016 – Friday 10 June 2016: Conference

Monday 13 June 2016 – Wednesday 15 June 2016: Meeting with University professors.

University of Newcastle  
Travel Diary



Employee name: **John Citizen** Uni ID: **JC999** Travelling in capacity as: **Employee** Ref: 99999.00\_P0.15

I confirm that the information recorded in this Travel Diary is complete and accurate and in accordance with University travel [\(click here\)](#)

Employee signature: John Citizen Date: 29-Jun-16

I approve the travel request in accordance with the information recorded in this Travel Diary.

Signature: Jane Bloggs Date: 29-Jun-16

Delegated Authoriser: Jane Bloggs

Position: Position

### Summary of travel event

Purpose: **Attending Example University Annual Conference 2016 and meeting with University professors in USA from 6 June 2016 to 15 June 2016.**

Requisition number: **99999**

Cost collector(s): **50000**

Funding source: **PVC**

Date commenced: **05/06/2016**

Date ended: **17/06/2016**

### Categorisation of travel days

| Category                       | Days | %    |
|--------------------------------|------|------|
| Days spent in travel           | 2    | 15%  |
| Business                       | 9    | 69%  |
| Private                        | 2    | 15%  |
| Total duration of travel event | 13   | 100% |

Please forward the signed and completed Travel Diary to: [finserv-taxation@newcastle.edu.au](mailto:finserv-taxation@newcastle.edu.au)

[For further information on travel, refer to the travel policy. \(click here\)](#)

University of Newcastle  
Travel Diary



| Date of activity  | Venue(s)                | Description of activity(ies) for the entire day | Time Taken |          |          | Nature of Activity | Deemed Category |   |
|-------------------|-------------------------|---|------------|----------|----------|--------------------|-----------------|---|
|                   |                         |   | Start      | Finish   | Duration |                    |                 |   |
| 5 Jun 2016 (Sun)  | UON - SYD - USA         | Travel to US                                    | 10:00 AM   | 9:00 PM  | 11 hr    | Travel             | Travel          | ✓ |
| 6 Jun 2016 (Mon)  | Example University, USA | Example University Annual Conference 2016       | 9:00 AM    | 4:00 PM  | 7 hr     | Business           | Business        | ✓ |
| 7 Jun 2016 (Tue)  | Example University, USA | Example University Annual Conference 2016       | 9:00 AM    | 4:00 PM  | 7 hr     | Business           | Business        | ✓ |
| 8 Jun 2016 (Wed)  | Example University, USA | Example University Annual Conference 2016       | 9:00 AM    | 4:00 PM  | 7 hr     | Business           | Business        | ✓ |
| 9 Jun 2016 (Thu)  | Example University, USA | Example University Annual Conference 2016       | 9:00 AM    | 4:00 PM  | 7 hr     | Business           | Business        | ✓ |
| 10 Jun 2016 (Fri) | Example University, USA | Example University Annual Conference 2016       | 9:00 AM    | 12:00 PM | 3 hr     | Business           | Business        | ✓ |
| 11 Jun 2016 (Sat) | Private                 | Weekend   |            |          |          | Private            | Private         | ✓ |
| 12 Jun 2016 (Sun) | Private                 | Weekend   |            |          |          | Private            | Private         | ✓ |
| 13 Jun 2016 (Mon) | Example University, USA | Meeting with University Professors              | 9:00 AM    | 4:00 PM  | 7 hr     | Business           | Business        | ✓ |
| 14 Jun 2016 (Tue) | Example University, USA | Meeting with University Professors              | 9:00 AM    | 4:00 PM  | 7 hr     | Business           | Business        | ✓ |
| 15 Jun 2016 (Wed) | Example University, USA | Meeting with University Professors              | 9:00 AM    | 4:00 PM  | 7 hr     | Business           | Business        | ✓ |
| 16 Jun 2016 (Thu) | USA - SYD               | Travel back from US                             | 3:00 PM    | 11:59 PM | 9 hr     | Travel             | Travel          | ✓ |
| 17 Jun 2016 (Fri) | SYD - UON               | Travel back from US; Work in Uni for half day   | 12:00 AM   | 5:00 PM  | 17 hr    | Business           | Business        | ✓ |

## Scenario 2: Two conferences separated by a short holiday

A University employee travels to the USA for the following events.

Monday 6 June 2016 – Friday 10 June 2016: Conference

Wednesday 15 June 2016 – Friday 17 June 2016: Conference

University of Newcastle  
Travel Diary



Employee name: John Citizen Uni ID: JC999 Travelling in capacity as: Employee Ref: 99999.00\_P0.27

I confirm that the information recorded in this Travel Diary is complete and accurate and in accordance with University travel [\(click here\)](#)

Employee signature: John Citizen Date: 29-Jun-16

I approve the travel request in accordance with the information recorded in this Travel Diary.

Signature: Jane Bloggs Date: 29-Jun-16

Delegated Authoriser: Jane Bloggs

Position: Position

### Summary of travel event

Purpose: Attending Example University Annual Conference 2016 and Another Annual Conference 2016 in USA from 6 June 2016 to 17 June 2016.

Requisition number: 99999

Cost collector(s): 50000

Funding source: PVC

Date commenced: 05/06/2016

Date ended: 19/06/2016

### Categorisation of travel days

| Category                       | Days | %    |
|--------------------------------|------|------|
| Days spent in travel           | 3    | 20%  |
| Business                       | 8    | 53%  |
| Private                        | 4    | 27%  |
| Total duration of travel event | 15   | 100% |

Please forward the signed and completed Travel Diary to: [finserv-taxation@newcastle.edu.au](mailto:finserv-taxation@newcastle.edu.au)

For further information on travel, refer to the travel policy. [\(click here\)](#)

University of Newcastle

Travel Diary



| Date of activity  | Venue(s)                | Description of activity(ies) for the entire day | Time Taken |          |          | Nature of Activity | Deemed Category |   |
|-------------------|-------------------------|---|------------|----------|----------|--------------------|-----------------|---|
|                   |                         |   | Start      | Finish   | Duration |                    |                 |   |
| 5 Jun 2016 (Sun)  | UON - SYD - USA         | Travel to US                                    | 10:00 AM   | 9:00 PM  | 11 hr    | Travel             | Travel          | ✓ |
| 6 Jun 2016 (Mon)  | Example University, USA | Example University Annual Conference 2016       | 9:00 AM    | 4:00 PM  | 7 hr     | Business           | Business        | ✓ |
| 7 Jun 2016 (Tue)  | Example University, USA | Example University Annual Conference 2016       | 9:00 AM    | 4:00 PM  | 7 hr     | Business           | Business        | ✓ |
| 8 Jun 2016 (Wed)  | Example University, USA | Example University Annual Conference 2016       | 9:00 AM    | 4:00 PM  | 7 hr     | Business           | Business        | ✓ |
| 9 Jun 2016 (Thu)  | Example University, USA | Example University Annual Conference 2016       | 9:00 AM    | 4:00 PM  | 7 hr     | Business           | Business        | ✓ |
| 10 Jun 2016 (Fri) | Example University, USA | Example University Annual Conference 2016       | 9:00 AM    | 12:00 PM | 3 hr     | Business           | Business        | ✓ |
| 11 Jun 2016 (Sat) | Private                 | Weekend   |            |          |          | Private            | Private         | ✓ |
| 12 Jun 2016 (Sun) | Private                 | Weekend   |            |          |          | Private            | Private         | ✓ |
| 13 Jun 2016 (Mon) | Private                 | Annual Leave                                    |            |          |          | Private            | Private         | ✓ |
| 14 Jun 2016 (Tue) | Private                 | Annual Leave                                    |            |          |          | Private            | Private         | ✓ |
| 15 Jun 2016 (Wed) | Example University, USA | Another Annual Conference 2016                  | 9:00 AM    | 4:00 PM  | 7 hr     | Business           | Business        | ✓ |
| 16 Jun 2016 (Thu) | Example University, USA | Another Annual Conference 2016                  | 9:00 AM    | 4:00 PM  | 7 hr     | Business           | Business        | ✓ |
| 17 Jun 2016 (Fri) | Example University, USA | Another Annual Conference 2016                  | 9:00 AM    | 4:00 PM  | 7 hr     | Business           | Business        | ✓ |
| 18 Jun 2016 (Sat) | USA - SYD               | Travel back from US                             | 3:00 PM    | 11:59 PM | 9 hr     | Travel             | Travel          | ✓ |
| 19 Jun 2016 (Sun) | SYD - Newcastle         | Travel back from US                             | 12:00 AM   | 2:00 PM  | 14 hr    | Travel             | Travel          | ✓ |

### Scenario 3: Two conferences separated by a long holiday

A University employee travels to the USA for the following events.

Monday 6 June 2016 – Friday 10 June 2016: Conference

Monday 27 June 2016 – Wednesday 29 June 2016: Conference

University of Newcastle  
Travel Diary



Employee name: John Citizen Uni ID: JC999 Travelling in capacity as: Employee Ref: 99999.00\_P0.63

I confirm that the information recorded in this Travel Diary is complete and accurate and in accordance with University travel [\(click here\)](#)

Employee signature: John Citizen Date: 29-Jun-16

I approve the travel request in accordance with the information recorded in this Travel Diary.

Signature: Jane Bloggs Date: 29-Jun-16

Delegated Authoriser: Jane Bloggs

Position: Position

#### Summary of travel event

Purpose: Attending Example University Annual Conference 2016 and Another Annual Conference 2016 in USA from 6 June 2016 to 29 June 2016.

Requisition number: 99999

Cost collector(s): 50000

Funding source: PVC

Date commenced: 05/06/2016  
Date ended: 01/07/2016

#### ALERT!

The private component of the travel is 50% or more. This travel gives rise to an FBT Liability in accordance with the ATO's rules and the Fringe Benefits Tax Assessment Act 1986. Please refer to s.5 of the Travel Policy for further guidance.

#### Categorisation of travel days

| Category                       | Days | %    |
|--------------------------------|------|------|
| Days spent in travel           | 3    | 11%  |
| Business                       | 7    | 26%  |
| Private                        | 17   | 63%  |
| Total duration of travel event | 27   | 100% |

If you have any questions, please email [finserv-taxation@newcastle.edu.au](mailto:finserv-taxation@newcastle.edu.au)

Please forward the signed and completed Travel Diary to: [finserv-taxation@newcastle.edu.au](mailto:finserv-taxation@newcastle.edu.au)

For further information on travel, refer to the travel policy [\(click here\)](#)

University of Newcastle  
Travel Diary



| Date of activity  | Venue(s)                | Description of activity(ies) for the entire day | Time Taken |          |          | Nature of Activity | Deemed Category |   |
|-------------------|-------------------------|---|------------|----------|----------|--------------------|-----------------|---|
|                   |                         |   | Start      | Finish   | Duration |                    |                 |   |
| 5 Jun 2016 (Sun)  | UON - SYD - USA         | Travel to US                                    | 10:00 AM   | 9:00 PM  | 11 hr    | Travel             | Travel          | ✓ |
| 6 Jun 2016 (Mon)  | Example University, USA | Example University Annual Conference 2016       | 9:00 AM    | 4:00 PM  | 7 hr     | Business           | Business        | ✓ |
| 7 Jun 2016 (Tue)  | Example University, USA | Example University Annual Conference 2016       | 9:00 AM    | 4:00 PM  | 7 hr     | Business           | Business        | ✓ |
| 8 Jun 2016 (Wed)  | Example University, USA | Example University Annual Conference 2016       | 9:00 AM    | 4:00 PM  | 7 hr     | Business           | Business        | ✓ |
| 9 Jun 2016 (Thu)  | Example University, USA | Example University Annual Conference 2016       | 9:00 AM    | 12:00 PM | 3 hr     | Business           | Business        | ✓ |
| 10 Jun 2016 (Fri) | Example University, USA | Example University Annual Conference 2016       | 9:00 AM    | 11:00 AM | 2 hr     | Business           | Private         | ✓ |
| 11 Jun 2016 (Sat) | Private                 | Weekend   |            |          |          | Private            | Private         | ✓ |
| 12 Jun 2016 (Sun) | Private                 | Weekend   |            |          |          | Private            | Private         | ✓ |
| 13 Jun 2016 (Mon) | Private                 | Annual Leave                                    |            |          |          | Private            | Private         | ✓ |
| 14 Jun 2016 (Tue) | Private                 | Annual Leave                                    |            |          |          | Private            | Private         | ✓ |
| 15 Jun 2016 (Wed) | Private                 | Annual Leave                                    |            |          |          | Private            | Private         | ✓ |
| 16 Jun 2016 (Thu) | Private                 | Annual Leave                                    |            |          |          | Private            | Private         | ✓ |
| 17 Jun 2016 (Fri) | Private                 | Annual Leave                                    |            |          |          | Private            | Private         | ✓ |
| 18 Jun 2016 (Sat) | Private                 | Weekend   |            |          |          | Private            | Private         | ✓ |
| 19 Jun 2016 (Sun) | Private                 | Weekend   |            |          |          | Private            | Private         | ✓ |
| 20 Jun 2016 (Mon) | Private                 | Annual Leave                                    |            |          |          | Private            | Private         | ✓ |
| 21 Jun 2016 (Tue) | Private                 | Annual Leave                                    |            |          |          | Private            | Private         | ✓ |
| 22 Jun 2016 (Wed) | Private                 | Annual Leave                                    |            |          |          | Private            | Private         | ✓ |
| 23 Jun 2016 (Thu) | Private                 | Annual Leave                                    |            |          |          | Private            | Private         | ✓ |
| 24 Jun 2016 (Fri) | Private                 | Annual Leave                                    |            |          |          | Private            | Private         | ✓ |
| 25 Jun 2016 (Sat) | Private                 | Weekend   |            |          |          | Private            | Private         | ✓ |
| 26 Jun 2016 (Sun) | Private                 | Weekend   |            |          |          | Private            | Private         | ✓ |
| 27 Jun 2016 (Mon) | Example University, USA | Another Annual Conference 2016                  | 9:00 AM    | 4:00 PM  | 7 hr     | Business           | Business        | ✓ |
| 28 Jun 2016 (Tue) | Example University, USA | Another Annual Conference 2016                  | 9:00 AM    | 4:00 PM  | 7 hr     | Business           | Business        | ✓ |
| 29 Jun 2016 (Wed) | Example University, USA | Another Annual Conference 2016                  | 9:00 AM    | 4:00 PM  | 7 hr     | Business           | Business        | ✓ |
| 30 Jun 2016 (Thu) | USA - SYD               | Travel back from US                             | 3:00 PM    | 11:59 PM | 9 hr     | Travel             | Travel          | ✓ |
| 1 Jul 2016 (Fri)  | SYD - Newcastle         | Travel back from US                             | 12:00 AM   | 2:00 PM  | 14 hr    | Travel             | Travel          | ✓ |