

	Non PO Transaction	Description/Examples	Comments
1	Honoraria payments	<p>Australian Aboriginals and Torres Strait Islanders who provide cultural services such as Welcome to Country and Smoking, and artistic performance such as dance and music, are using their intellectual property and so should be appropriately remunerated. Their fee may vary depending on the status of their Eldership.</p> <p>Note: This does not include ABN holders, PO and Tax Invoice is required for holders of an ABN.</p>	
2	Council Rates	Includes fees paid to the local council relating to public services provided to University owned property. Includes general and water rates. Does not include waste management expenses.	
3	Payments to government or regulating agencies for licensing, levies and filing	Examples include any payments to Government Agencies (Federal, State and Local) for workers compensation, motor vehicle registrations, applications for Foreign Visas, state licensing boards etc.	
4	Payments for gifts or awards for employee/student appreciation or recognition (<\$1,000)	Payments for gift cards, grocery certificates, trophies, plaques or similar items. These are usually given around holiday times or for other various occasions for employee/student appreciation.	Generally paid via AP although some suppliers will only accept credit card payment.
5	Payments for land/building leases	Any payment made for real estate leasing. Subject to Lease being entered into the FinanceOne CMS.	Paid via AP, PO may be raised if required by supplier
6	Telecommunications	Payments to contracted telecommunications providers, eg Telstra, Optus, Aarnet etc. Non-contracted suppliers require a PO	Paid via AP
7	Intercompany payments	eg JCU Singapore (Note: PO's are required for conferences, catering and room hire from the University Halls of Residence)	
8	Taxation	Payments will include: payroll tax, property tax, sales tax, company tax etc	
9	Payroll	Employee wages etc	Paid via HR
10	Staff reimbursement of incidental purchases (non travel)	These expense types are claimed through Travel & Expense Management System (low \$ value <\$200)	
11	Council member reimbursements	All Council members are reimbursed through Travel & Expense Management System	
12	Investments		
13	Airlines and Hire Cars	These payments are made directly to the supplier via Travel & Expense Management System and are not paid by or to the traveller.	Paid via Corporate Card
14	Purchase of Real Property	Purchase of real property by JCU	
15	Loan Repayments		
16	Bank Fees and Charges		
17	Insurances	Costs of insurance premiums	
18	Royalty/Copyright payments	Payment of royalties or copyright fees. Does not include legal advice regarding payment of these fees.	
19	Legal claims and settlements	Excludes legal advice	
20	Donations	Subject to approval from Financial Delegate, Delegations register table 2	Subject to approval from Financial Delegate
21	Student refunds	Refunds to students for tuition fees	Paid via AP
22	Student refunds	Refunds to students for out of pocket expenses	Paid Concur
23	Scholarships	Student scholarships	

24	Credit Card Purchases	One off purchases up to \$1000, Financial Delegates up to \$5000 Purchases deemed to be one off are those, where you do not use the Supplier more than twice per year. Additional restrictions on purchases still stand such as: - Payment of contractor or consultancy services. - Payment of non-preferred suppliers where a preferred supplier agreement is in place.	
25	Travel Expenses	* Professional Development Fund payments.	All Reimbursements for Staff, Students & Guests need to be processed through Concur.
		* Allowances & Subsidies such as accommodation	Invoices from Suppliers in relation to Travel Expenses must have a PO raised
			Events planned through Event Travel Management (CTM) must have a PO raised. (Group Bookings including airfares)
			Consultancy/Contract Services such as Bench Fees and Bus Charters will require a Purchase Order to be raised and must not be paid using a JCU Corporate Credit Card.
26	Thesis Marking and Examination Payments	Payment for adhoc thesis and examination marking (non ABN holders only)	PO required for ABN holders
27	Superannuation	employee and superable contractor superannuation payments	paid via Payroll
28	Superable Contractors	payment to contractors for goods and services that are considered superable contractors. Contracts must be established via the P2P team	paid via Payroll
29	Mex Work Orders	Estate use only, subject to financial delegate approval	Paid via AP
30	Venue hire for external examinations	Payments to external venues who host JCU student examinations	Pay via Accounts Payable or credit card if value is less than \$1 000.00