

## Schedule 1 Non-Allowable Expenses Guideline

Ref	Expense category	Non-allowable expense	Comments	Allowable exceptions
1.1	Benefits and gifts	Cash donations, including <ul style="list-style-type: none"> <li>• political donations</li> <li>• donations to any charity, public benefit organisation or humanitarian cause</li> </ul>	Personal expense	<ul style="list-style-type: none"> <li>• Refer JCU Financial Delegations Register Table 2.05</li> </ul>
1.2	Benefits and gifts	Child minding	Personal expense	<ul style="list-style-type: none"> <li>• Employment contract provision</li> </ul> FBT is applicable
1.3	Benefits and gifts	Equipment for the private use of an individual	Any equipment purchased by the University remains the property of the University even if it is located at the home of the individual.	
1.4	Benefits and gifts	Fines, including: <ul style="list-style-type: none"> <li>• Traffic and parking infringements</li> <li>• Speed and red light camera violations</li> <li>• Tow away charges</li> <li>• Library fines</li> </ul>	Personal expense for any fine for the breach of any rule or regulation.	
1.5	Benefits and gifts	Flowers	Personal expense	<ul style="list-style-type: none"> <li>• Flowers for official functions.</li> <li>• Flowers or gifts offering congratulations on behalf of the University on the birth or adoption of a child, with a limit of \$75 (exclusive of GST).</li> <li>• Flowers sent offering condolences on behalf of the University, for hospitalisation, serious illness or death, with a limit of \$75 (exclusive of GST).</li> <li>• Flowers for donors and guest speakers on behalf of the University, with a limit of \$75 (exclusive of GST).</li> </ul> Must be within budgetary limits and subject to approval from the relevant Financial Delegate - refer to the JCU Financial Delegations Register.  Where proposed expenditure will exceed these guidelines relevant Deputy Vice Chancellor approval is required prior to making any purchase or commitment to a supplier.

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1.6	Benefits and gifts	Gifts and rewards	Personal expense	<ul style="list-style-type: none"> <li>• Gifts and rewards given on behalf of the University, with a limit of \$100 (exclusive of GST).</li> <li>• Gifts for staff leaving the University, with a limit of:               <ul style="list-style-type: none"> <li>- nil for less than 5 years service</li> <li>- \$100 (exclusive of GST ) for 5 to 10 years of service,</li> <li>- \$500 (exclusive of GST) for 10 to 20 years of service, or</li> <li>- \$750 (exclusive of GST ) for 20 or more years of service.</li> </ul>               Gifts over the above limits must be approved in writing by the relevant Financial Delegate.             </li> <li>• Gifts for donors and guest speakers on behalf of the University, with a limit of \$250 (exclusive of GST). Gifts for donors over \$250 and up to \$1K must be approved in writing by the relevant Financial Delegate.</li> <li>• Staff rewards, excluding alcohol, to show appreciation for an individual's achievement and particularly noteworthy effort, with a limit of \$250 (exclusive of GST ) per staff member per year.</li> </ul> <p>FBT is applicable to gifts to staff of \$300 or over.</p> <p>Must be within budgetary limits and subject to approval from the relevant Financial Delegate, refer to the JCU Financial Delegations Register.</p> <p>Where proposed expenditure will exceed these guidelines relevant Deputy Vice Chancellor approval is required prior to making any purchase or commitment to a supplier.</p>
1.7	Benefits and gifts	Honorariums	JCU will not pay honorariums to staff members	
1.8	Benefits and gifts	Insurance: <ul style="list-style-type: none"> <li>• to cover work performed outside approved university duties, such as private outside earnings.</li> <li>• to cover personal or private travel, including accompanying persons.</li> </ul>	Personal expense	
1.9	Benefits and gifts	Professional memberships	Personal expense	Memberships related to the employee's role at JCU

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<b>1.10</b>	Benefits and gifts	Parking Permits	Personal expense	Employment contract provision.
<b>1.11</b>	Benefits and gifts	Personal clothing or apparel	Personal expense	Clothing or apparel that is a requirement of work health and safety legislation, University campaign or academic ceremony.
<b>1.12</b>	Benefits and gifts	Home internet connection	Personal expense	Employment contract provision.
<b>1.13</b>	Benefits and gifts	Tickets to entertainment events including sporting venues.	Personal expense	Tickets to attend promotional events for University business. FBT may apply.
<b>1.14</b>	Benefits and gifts	Tipping overseas	Tipping above 20% is a personal expense.	Tipping up to 20% of the cost of an allowable expense.
<b>2.1</b>	Entertainment and meal expenses	Alcohol for personal consumption	Personal expense	Reasonable food and drink (including modest alcohol consumption (1-2 drinks)) whilst travelling on University business.
<b>2.2</b>	Entertainment and meal expenses	Entertainment of family or friends	Personal expense.	

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2.3	Entertainment and meal expenses	<p>Non-official JCU business including staff functions and entertainment of affiliates and students, including on campus and at external venues such as restaurants, hotels etc. These include:</p> <ul style="list-style-type: none"> <li>• Luncheons;</li> <li>• Staff Christmas meal/functions;</li> <li>• Melbourne cup functions;</li> <li>• Medium-high cost functions for recognising employees' efforts;</li> <li>• Staff luncheons;</li> <li>• Functions to recognise staff.</li> </ul>	Personal expense	<ul style="list-style-type: none"> <li>• Entertainment including alcohol at restaurants and external venues for the legitimate entertainment of visitors on University business and which may include staff, affiliates and students.</li> <li>• One annual staff function including alcohol to a function limit of \$40 per head (exclusive of GST). Note: \$40 per head may be paid by the University, with any balance above this amount paid personally by the attendees to the supplier. FBT applies to the amount paid by the University. <b>Note:</b> Limit is one function per annum.</li> <li>• Food, beverages (including alcohol) and entertainment arranged by the Vice-Chancellor for senior managers, affiliates and staff (not considered part of the one annual staff function above). FBT is applicable. <b>Note:</b> Refer to the definition of Staff Function in FMPM 752.</li> </ul> <p>These limits apply to all funding sources.</p> <p>Must be within budgetary limits and subject to approval from the relevant Organisational Unit Head.</p> <p>Where proposed expenditure will exceed these guidelines relevant Deputy Vice Chancellor approval is required prior to making any purchase or commitment to a supplier.</p>
2.4	Entertainment and meal expenses	Meals and incidentals	Personal expense	<ul style="list-style-type: none"> <li>• General supply of morning or afternoon tea provisions for visitors which can also be used by staff, affiliates and students.</li> <li>• Light meals and non-alcoholic drinks for individuals attending working meetings on University business premises.</li> </ul>
3.1	Travel expenses	Airline reward programs such as airline club or lounge memberships, frequent flyer memberships.	Personal expense	<p>Subject to staff being required to undertake frequent travel on behalf of JCU. Must be approved by the relevant Dean/Director. A minimum of 5 business trips per year is required.</p> <p>Must be within budgetary limits and subject to approval from the relevant Financial Delegate, refer to the JCU Financial Delegations Register.</p>
3.2	Travel expenses	Excess baggage	Personal expense	University-owned equipment required for travel.

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3.3	Travel expenses	Health spas, saunas, massages, haircuts, toiletry items	Personal expense	
3.4	Travel expenses	Laundry and dry cleaning	Personal expense	Climatic requirements or travelling more than five nights.
3.5	Travel expenses	Medical and minor first aid	Personal expense	Reasonable medical costs while travelling should be claimed through the University's travel insurance.
3.6	Travel expenses	Minibar and in-house movies	Personal expense	Minibar expenses for bottled water.
3.7	Travel expenses	Passport fees	Personal expense	
3.8	Travel expenses	Personal reading material such as newspapers, magazines, books	Personal expense	
3.9	Travel expenses	Private accommodation such as staying with friends, colleagues or family, where no financial contribution would reasonably be expected to be paid by the traveller	Personal expense	
3.10	Travel expenses	Private travel combined with business travel, expenses relating to private travel days (including air fares for private side trips, accommodation, car hire, meals and taxis)	<p>Personal expense - Corporate cards must not be used to incur these personal costs.</p> <p>On trips involving personal travel which is 50% or more of the total days away, staff must personally pay 50% of the airfares and 100% of any private costs incurred.</p> <p>The time away starts when the traveller leaves home/or work and ends when they arrive back at home/or work.</p>	
3.11	Travel expenses	Souvenirs or personal gifts	Personal expense	
3.12	Travel expenses	Spouse, partner and dependents accompanying a traveller who is on approved University business	Personal expense	Employment contract provision. FBT is payable

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3.13	Travel expenses	Telephone calls and internet connection while travelling internationally	<p>Excessive communication costs are a personal expense.</p> <p>Travellers with University mobile phones are responsible for setting up the appropriate international mobile phone call and data plan prior to travelling.</p>	<ul style="list-style-type: none"> <li>• Limited minor and incidental personal use of University telephones and other ICT resources.</li> <li>• Reasonable internet costs such as Wi-Fi for connecting University IT equipment (e.g., access at accommodation).</li> </ul>
3.14	Travel expenses	Travel to and from work	Personal expense	<ul style="list-style-type: none"> <li>• Approved return to work under workers compensation.</li> <li>• Special approval under risk assessment for afterhours work. FBT applies.</li> </ul>