CCC Expense Reimbursement Travel and Advances Policy

Version	Draft 0.2
Draft date	21 September 2026
Effective date	To be completed upon approval
Review date	Within 6 to 12 months after approval

1 Purpose and commitment

Capricorn Conservation Council Inc. (CCC) acknowledges and values the contribution, commitment and dedication of its members, volunteers, employees, supporters and other contributors. CCC seeks to ensure that people are not left personally out of pocket for reasonable and authorised costs incurred while supporting CCC, its projects or the Ghungalu Three Rivers Committee (GTR).

This policy establishes equitable, accountable and culturally respectful arrangements for purchases, travel reimbursement, expense reimbursement, advances, volunteer recognition payments and payments for cultural or professional contributions. It supports sound financial governance, accurate grant acquittal and timely payment while recognising that unpaid volunteers and community contributors may not be able to carry organisational costs personally.

2 Scope

This policy applies to CCC employees, volunteers, members, Management Committee members, GTR participants, Elders, Cultural Custodians, contractors and other people authorised to incur expenditure for CCC or a CCC-administered project.

Nothing in this policy reduces an employee's entitlement under an applicable award, enterprise agreement, employment contract or law. Where a higher or different entitlement applies, that entitlement prevails. A person's status is determined by the substance of the relationship and work performed, not by the label used for a payment.

3 Definitions

Advance: money or stored value provided before an approved expense is incurred. It must be acquitted against actual expenditure and any unspent amount returned.

Allowance: a predetermined amount paid to cover an estimated expense, generally without requiring the recipient to repay any unspent amount. An allowance may be assessable income and is not an advance or reimbursement.

Expense reimbursement: precise repayment, in whole or in part, of an expense already incurred on behalf of CCC and supported by evidence.

Honorarium or volunteer recognition payment: a modest, exceptional and non-recurring token payment recognising voluntary service. Its name does not determine its tax or employment treatment.

Cultural or professional service payment: agreed consideration for cultural knowledge, leadership, ceremony, artistic work, specialist advice or another defined service. It is not an expense reimbursement or volunteer honorarium.

Volunteer: a person who freely undertakes activities for CCC without an employment contract and without an expectation of wages. Reimbursement of authorised expenses does not, by itself, make a volunteer an employee.

4 Principles

- No person should be expected to subsidise CCC activities through personal expenditure.
- Expenditure must be reasonable, necessary, properly authorised, within available funds and connected to CCC's purposes or an approved project.
- Grant-funded expenditure must comply with the relevant funding agreement, approved budget, eligible-cost rules and acquittal requirements.
- Approvers must identify and manage conflicts of interest and must not approve their own claims or personal benefit.
- CCC will maintain complete, accurate and accessible financial records, including approvals, receipts, invoices, travel logs, acquittals and evidence of returned funds.
- Processes should be accessible, culturally safe and proportionate to the person's role and financial capacity.

CCC will classify each payment according to its substance. Reimbursements, advances, allowances, honoraria, employee wages and cultural or professional service payments must not be treated as interchangeable.

5 Preferred purchasing methods

5.1 CCC debit card

Where practicable, approved organisational purchases will be made directly using the CCC debit card so that members, volunteers and GTR participants are not required to use personal funds. Only the CCC President may make transactions using the debit card.

- Card purchases must be for an approved CCC purpose and within an available budget or funding allocation.
- The President must retain and promptly provide the receipt or tax invoice and record the project, grant or budget line and business purpose.
- The President must not approve or reconcile their own expenditure. The Treasurer or Secretary must review it, and any conflict of interest must be recorded and managed.
- The card must not be used for personal expenditure, cash withdrawals or split transactions designed to avoid an approval threshold.

5.2 Prepaid EFTPOS cards

A prepaid EFTPOS card may be used as a controlled advance where direct debit-card purchasing is not practical. The approving officer must consider whether the expected benefit justifies the activation or loading fee, which is currently approximately $5 and may change.

- The card must be approved before issue, loaded only to the approved limit and assigned to one named recipient.
- The purpose, permitted purchases, project or grant, expiry date and acquittal date must be recorded.
- Receipts are required for all transactions. The card and any unused balance must be returned or otherwise dealt with as directed by CCC.
- Prepaid cards must not be used to avoid normal approval, documentation or conflict-of-interest controls.

6 Approval authority

Expenditure	Approval	Additional control
General CCC advance or reimbursement	CCC Management Committee or authority delegated in writing under CCC's delegations	President, Treasurer and Secretary oversee CCC expenditure and reporting.
GTR advance or reimbursement	Joint agreement of the GTR Chair and GTR Coordinator, within the approved GTR budget and funding conditions	The GTR Chair oversees GTR spending. CCC retains its legal, financial and grant-accountability responsibilities.
President's own expense or card transaction	Treasurer or Secretary; Management Committee approval where required by delegations	The President must not approve or reconcile their own claim.
Related-party or conflicted expense	Unconflicted decision-makers in accordance with CCC's conflict-of-interest procedures	The interest, absence from decision-making and approval must be documented.
Volunteer honorarium or recognition payment	Management Committee after review by the Treasurer and one other unconflicted committee member	Must be modest, exceptional and non-recurring. Record payment category, purpose, funding source and conflicts.

All approvals must comply with CCC's Constitution, Delegations Policy, approved budgets, grant agreements and any applicable committee terms of reference. An approving officer may seek Management Committee approval where a request is unusual, material, sensitive or outside an approved budget.

7 Travel reimbursement

Authorised use of a private vehicle for CCC business will be reimbursed at 91 cents per kilometre from 1 July 2026, consistent with the current ATO cents-per-kilometre deduction rate. The approved CCC rate must be reviewed whenever the ATO rate changes. Where an employee has a higher entitlement under an award, agreement, contract or law, the higher entitlement applies.

A completed CCC Travel Log must include the traveller's name, date, starting point, destination, purpose, project or grant, kilometres travelled and total claimed. Ordinary travel between home and a usual workplace is not reimbursable unless specifically authorised or otherwise required by an applicable industrial instrument.

The ATO rate is a tax deduction benchmark rather than an automatic reimbursement obligation. CCC has nevertheless adopted the current ATO rate of 91 cents per kilometre from 1 July 2026 to support consistency, equity and straightforward administration.

8 Reimbursements

Employees will generally submit travel logs and expense claims after incurring an authorised cost. Volunteers, members and contributors may seek reimbursement where an advance or direct CCC purchase was not practicable. CCC will process complete, approved claims at the earliest reasonable opportunity, subject to banking and administrative availability.

- Obtain approval before incurring the expense wherever practicable.
- Submit the CCC Reimbursement Request Form with the original or a clear image/PDF of the receipt or tax invoice.
- State the business purpose, project or grant, relevant event or activity, and whether the cost was budgeted or grant-funded.
- Submit the claim within 30 days of the expense, or earlier where a grant deadline requires it. Explain any delay.
- Provide correct bank account details. CCC may verify changed or unusual bank details before payment.

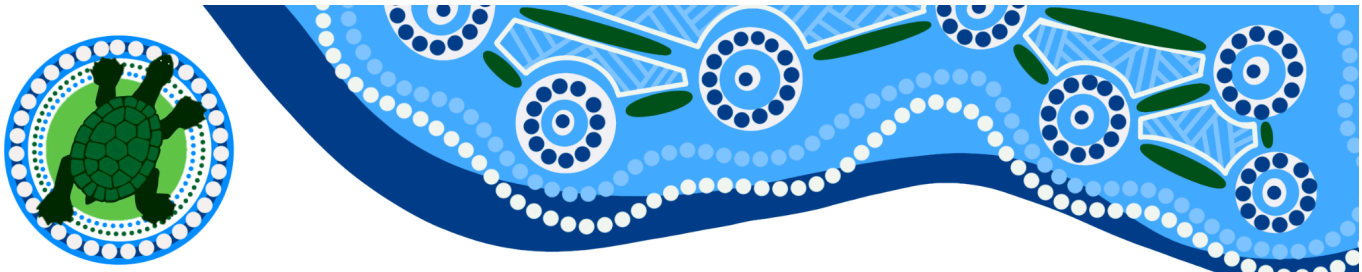
If a receipt is unavailable, the claimant must provide a written explanation and alternative evidence. Payment is not automatic and requires approval consistent with this policy and CCC's record-keeping obligations.

9 Advances

CCC may provide an advance when funds are available and the anticipated expenditure is clearly defined and approved. Advances are particularly appropriate where a volunteer, member or community contributor should not reasonably be expected to carry CCC costs personally.

An advance request must state:

- the recipient, amount, purpose, activity and date;



- the approved budget, grant or other funding source;
- the goods, services, travel or other costs the advance may cover;
- the approval authority and date approved;
- the date by which receipts and the completed acquittal must be provided; and
- the requirement to return all unspent funds.

The recipient must keep all receipts and acquit the full advance. Receipts plus any returned unspent balance must equal the total advanced. Unless another date is approved in writing, the acquittal and return of unspent funds are due within 10 business days after the purchase, travel or activity. Further advances may be withheld while an earlier advance remains overdue.

10 Payments to volunteers

Volunteers are generally not paid for the activities they freely undertake for CCC. Reimbursement of authorised expenses and acquittal of an advance are not rewards for service and should be processed under sections 8 and 9.

CCC may approve a modest, non-recurring honorarium or volunteer recognition payment for an exceptional contribution that is clearly beyond ordinary volunteer activity. Examples may include a significant one-off project contribution, substantial public representation or exceptional effort advancing CCC's purposes.

A recognition payment must not be calculated by reference to hours worked, promised in advance as remuneration, repeated regularly, relied upon as income or used where an employment or contractor arrangement is more appropriate. CCC must not represent to the recipient that a payment is non-assessable income; the tax treatment depends on the facts and the recipient should obtain their own advice where needed.

A nomination may be made by the President, Treasurer, Secretary, a project coordinator, the GTR Chair or another person authorised by the Management Committee. The nomination must state the reason, proposed amount, funding source and any relationship or conflict of interest.

The Treasurer and one other unconflicted Management Committee member must review the proposal before the Management Committee makes the final decision. The recipient and any person with an actual, potential or perceived conflict must not approve the payment and must not participate in the decision except to provide requested factual information.

Before payment, CCC must record the decision, purpose, amount, payment category, funding source and any tax or withholding documentation required. Privacy must be protected, but the payment and decision must remain available for financial reporting, audit, grant acquittal and lawful governance review.

Regular payments, payments linked to hours or deliverables, or payments for cultural, artistic, trade or professional services must be assessed as employment or contractor/service arrangements before work begins. Cultural and professional contributions must not be described as honoraria merely to avoid appropriate fees, agreements, tax, superannuation or workplace obligations.

11 Elders and Cultural Custodians

CCC recognises the cultural authority, knowledge, guidance, leadership and ceremony provided by Aboriginal and Torres Strait Islander Elders and Cultural Custodians. Where agreed, cultural fees and related travel or

participation costs should be paid in advance so the Elder or Cultural Custodian is not required to fund their participation personally.

Before payment, CCC requires written payment documentation that identifies the provider, agreed service or contribution, amount, payment timing and bank details. This will ordinarily be an invoice quoting an ABN and, where applicable, a valid tax invoice. If no ABN is quoted, CCC must obtain an ATO Statement by a supplier where a valid exception applies, or withhold and remit tax as required by law. CCC will provide practical assistance with documentation where requested and will not treat cultural knowledge as an incidental or unpaid contribution.

Payment arrangements must also respect Indigenous Cultural and Intellectual Property, cultural protocols, confidentiality and any specific grant conditions. Cultural or artistic work must have a clear written scope, agreed fee, attribution and permitted-use terms where relevant. An advance payment for cultural services is not an expense advance requiring receipts for how the recipient uses their payment; however, CCC must retain the invoice or other lawful payment record, any required supplier statement or withholding record, and evidence of payment.

12 Grant funded expenditure

Every request should identify whether funding is available and, if so, the grant or project and relevant budget line. The approver must confirm that the cost is eligible, within the funded period and supported by the evidence required by the funding agreement. Where the funding position is unclear, the request must be referred to the Treasurer, President, relevant project coordinator or bookkeeper before commitment.

13 Records privacy and retention

CCC will retain approvals, forms, receipts, invoices, travel logs, bank evidence and acquittals in its official financial system. Records must be accessible for reporting, audit and grant acquittal and retained for at least seven years, or longer where required by law or a funding agreement. Bank details and other personal information must be handled securely and accessed only by authorised people.

14 Non compliant or disputed claims

CCC may pause or decline payment where a claim is unauthorised, inadequately documented, outside available funds, inconsistent with a grant, unreasonable, duplicated or personal. CCC will explain the concern and give the claimant a reasonable opportunity to provide further information. Suspected misuse, fraud or serious non-compliance must be escalated under CCC's governance, grievance and disciplinary processes as applicable.

15 Responsibilities

- Claimants, advance recipients and payment recipients: obtain approval, provide accurate information and required documentation, spend advances only for the approved purpose, keep evidence and return unspent advance funds.
- President: use and safeguard the CCC debit card, provide receipts promptly and ensure their own transactions receive independent review.

- Treasurer and Secretary: oversee CCC expenditure, approvals, reconciliation, records and reporting within their roles.
- GTR Chair: oversee GTR spending and confirm its cultural and project authority.
- GTR Coordinator: confirm operational need, budget availability, documentation and acquittal for GTR expenditure.
- Management Committee: maintain appropriate delegations and controls and monitor implementation of this policy.

16 Review and continuous improvement

This policy must be reviewed every 6 to 12 months, and earlier if legislation, funding conditions, organisational roles, banking arrangements or identified risks change. Reviews should seek feedback from employees, volunteers, members, GTR representatives, Elders and Cultural Custodians where relevant, and continuously improve the policy to promote equity, accessibility, cultural safety, accountability and workable administration.

Each review must consider the adequacy of the kilometre rate, approval timeframes, payment methods, prepaid-card fees, documentation requirements, grant compliance, conflicts of interest and whether any group is being unfairly required to carry costs.

17 Related documents

- CCC Constitution
- CCC Delegations Policy
- CCC Code of Conduct
- CCC Privacy Policy
- CCC Grievance Policy
- Relevant grant agreements and approved project budgets
- CCC Travel Log
- CCC Reimbursement Request Form and Advance Acquittal Form

CCC Conflict of Interest Policy and Register of Interests

18 References

Australian Taxation Office, Paying volunteers
https://www.ato.gov.au/businesses-and-organisations/not-for-profit-organisations/your-organisation/your-obligations-to-volunteers-employees-and-contractors/not-for-profit-volunteers/paying-volunteers

1. **Australian Charities and Not-for-profits Commission, Keeping charity records**
   https://www.acnc.gov.au/for-charities/manage-your-charity/obligations-acnc/keeping-charity-records
2. **Australian Charities and Not-for-profits Commission, Record-keeping checklist**
   https://www.acnc.gov.au/for-charities/manage-your-charity/obligations-acnc/keeping-charity-records/record-keeping-checklist
3. **Australian Taxation Office, Statement by a supplier not quoting an ABN**
   https://www.ato.gov.au/forms-and-instructions/statement-by-supplier-not-quoting-an-abn

4. **Income Tax Assessment (Cents per Kilometre Deduction Rate for Car Expenses) Determination 2026**
   https://www.legislation.gov.au/F2026L00785/asmade
5. **Fair Work Ombudsman, Uniforms, vehicle and travel entitlements**
   https://www.fairwork.gov.au/pay-and-wages/penalty-rates-allowances-and-other-payments/uniforms-vehicle-and-travel-entitlements

This policy provides internal governance guidance and should be checked against current legal, industrial, tax and grant requirements. CCC should obtain professional advice for complex or unusual payments.

19 Authorisation

Approved on	20th October 2026
Takes effect on	20th October 2026
Authorised by	CCC Management Committee
President	Sophie George
President signature	S George

CCC Reimbursement Request and Advance Acquittal Form

For employees, volunteers, members, GTR participants and authorised contributors

Email the completed form and supporting documents to treasurer@cccqld.org.au and copy ccc@cccqld.org.au.

Date of request	
Full name	
Role or organisation	
Email address	
Phone number	
Request type	☐ Reimbursement ☐ Travel reimbursement ☐ Advance acquittal
Project grant or budget line	

Required evidence: Attach the original or a clear image/PDF of every receipt or tax invoice. For travel, attach the completed CCC Travel Log. For an advance, receipts plus returned unspent funds must equal the total advanced.

Expense details

Date	Supplier	Description and CCC purpose	Amount	Receipt

Total expenses or travel claim	$
Advance originally received	$
Unspent funds returned	$
Net amount payable to claimant or CCC	$

Approval and funding

Was the expense approved before it was incurred? ☐ Yes ☐ No ☐ Not practicable

Is funding available in the identified budget or grant? ☐ Yes ☐ No ☐ To be confirmed

Does the expenditure comply with the relevant grant conditions? ☐ Yes ☐ No ☐ Not applicable

Explanation or approval reference: _____

_____

Payment details

Bank name	
Account name	
BSB	
Account number	

Claimant declaration

I declare that the information provided is true and complete; the expenditure was incurred only for the stated CCC purpose; I have not claimed it elsewhere; and, for an advance, I have returned all unspent funds and provided evidence accounting for the full amount advanced.

Name: _____ Signature: _____ Date: _____

CCC approval and processing

Approved amount	$
Approver name and role	
Approval decision	☐ Approved ☐ Part approved ☐ Declined
Approver signature and date	
Payment date and reference	

Finance notes or variance explanation: _____
_____