



MACCLESFIELD TOWN COUNCIL

COUNCILLOR, OFFICER AND VOLUNTEER EXPENSES POLICY

DOCUMENT VERSION CONTROL

Document Title: Councillor, Officer and Volunteer Expenses Policy

Version No.	Date Change Made	Changes Made By (initial)	Comment
1.00		NM	New policy- to be approved at Full Council 16 th October 2023

1. Background

Macclesfield Town Council will reimburse Councillors, officers and volunteers for reasonable expenses wholly, necessarily and exclusively incurred in connection with its business. Councillors, officers and volunteers should not be either financially disadvantaged or advantaged because of genuine Town Council expenses.

Councillors, officers and volunteers are responsible for the payment of all expenses they incur, except where there are direct settlement arrangements with suppliers in place. Breach of this policy is a disciplinary offence. Deliberate falsification of a claim or the evidence needed to make a claim will constitute misconduct. "Falsification" includes the failure to pass on any discount obtained in the course of incurring an expense.

The following items are allowable expenses. In all cases Councillors, officers and volunteers should submit all invoices and receipts.

2. Travel

Macclesfield Town Council will reimburse the reasonable costs of amounts necessarily expended on travelling in the performance of the duties of the employment, for example to events, external meetings, training etc.

This does not include travel between home and office unless the employee is recognised as being a "contractual home-based employee".

Councillors, officers and volunteers should travel by the most cost-effective mode of transport taking into account journey time and the nature of the journey as well as the monetary cost.

2.1 By Councillor, officers and volunteers own car/motorcycle/bike

The mileage allowance is set by reference to the HM Revenue and Customs (HMRC) rules on AMAPs (Approved Mileage Allowance Payments). These are currently as follows:

type of vehicle	first 10,000 miles	above 10,000
cars and vans	45p	25p
motorcycles	24p	24p
cycles	20p	20p
tax - rates per business mile		

Councillors, officers and volunteers are required to keep track of business mileage incurred in the tax year (1 April to 31 March) to ensure the correct rates are used.

If a Councillor, officer or volunteer carries any other Councillor, officer or volunteer in their own car or van on business travel, that Councillor, officer or volunteer can claim 5p per passenger per business mile. The passengers must be a Councillors, officer and volunteer and they must also be travelling on business journeys.

Where a Councillor, officer or volunteer uses their own vehicle, they should ensure that the vehicle is in good working order, fully insured, taxed and MOT'd.

3. Procedures for making an expense claim

Expense claim forms are available from the Town Council office.