

1.11 EXPENSES

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Every company must have a formal procedure in place to ensure all expense claims are properly vetted prior to approval. All expense claims must be approved by someone who is in a more senior position to the claimant and who is at least a local company director. In the absence of the individual who normally authorises a particular claimant's expenses, authorisation should be sought from that individual's superior.

All expense claims must comply with the Group's "Staff Expenses Booklet", which has been approved by the Inland Revenue in accordance with the agreed dispensations, and must be submitted using the Group's Online Expenses System.

Employees may download a "Quick Guide to Staff Expenses" and/or a copy of the "Staff Expenses booklet" (aimed at Department Managers) via the Johnston Press intranet.

When more than one Group employee is involved, it is Group policy that any expenses jointly incurred should be settled and claimed by the senior employee present.

In light of the introduction of the Bribery Act, it is imperative that transactions are properly recorded and that clear records are kept of staff expenses with receipts.

When claiming expenses, staff must be specific about what is being claimed and why. Vague descriptions are not acceptable, and if staff are entertaining contacts, advertisers or customers then names of the beneficiaries must be given. If, in extreme cases, doing so could compromise the safety of the contact or member of staff, then prior permission must be sought from the editor or MD.

Members of staff should also be aware that it is illegal to accept a gift if you know or suspect that it is offered with an expectation that a business advantage will be provided in return.

* See anti-corruption and bribery policy.