

**Telegraph Media Group Ltd**  
**Global Expenses System – Expense Categories**

<b>Expense Type</b>	<b>Expense Category</b>
Accommodation	Costs in lieu of accommodation
Accommodation	Hotel Room
Benefits in Kind	Clothing
Business communications	Fax costs
Business communications	Home phone – business use
Business communications	Home phone – second business phone
Business communications	Mobile phone
Business communications	Telephone
Business Travel	Air fares
Business Travel	Coach fares
Business Travel	Car/Van/Motorcycle hire
Business Travel	Excess Baggage
Business Travel	Fuel for business use
Business Travel	Fuel for pool vehicle
Business Travel	Mileage
Business Travel	Parking
Business Travel	Sea fares
Business Travel	Taxis
Business Travel	Tolls - motorway
Business Travel	Tolls – congestion charge
Business Travel	Train Fares
Business Travel	Visa and port of entry costs
Company Car	Company car insurance
Company Car	Company car road fund licence
Company Car	Maintenance and repairs
Company Car	MOT
Company Car Vehicle Accident Repairs	Company Car Vehicle Accident Repairs
Corp Procurement	Books
Corp Procurement	Computer Hardware
Corp Procurement	Computer Software
Corp Procurement	Courier
Corp Procurement	Furniture
Corp Procurement	Kitchen Food and Refreshments
Corp Procurement	Postage costs
Corp Procurement	Stationery
Corp Procurement	Tools, Test and Other Equipment
Corp Procurement	Training and Conference costs
Currency & Cash	Cash handling charges
Currency & Cash	Purchase/sale of currency
Entertaining	Client Entertaining
Entertaining	Client Gratuities/Gifts
Entertaining	Staff Entertaining/Functions
Entertaining	Staff Gratuities/Gifts

For Distribution to CPs

Fixers Translators Props etc	Fixers Translators Props etc
Health and Safety	Health and Safety
Internet	Internet
Late Credit Charges	Late Credit Charges
Marketing Entertaining	Marketing Entertaining
Non-Business Travel	Fuel Private Use (Co. Car) – Non Business
Non-Business Travel	Mileage – Non Business
Overseas Subsistence	Overseas Subsistence
Overseas Subscriptions	Overseas Subscriptions
Relocation Costs	Moving /Removal Costs
Sales Promotion Fees	Sales Promotion Fees
Subscriptions	Subscriptions
Subsistence	Restaurant meals over 5 miles from usual workplace
Sundries	Donations
Sundries	Laundry
Sundries	Newspapers/Magazines
Sundries	Professional Subscriptions
Sundries	Tips