



Corporate Risk  
Management

# ANTI-CORRUPTION AND ANTI-BRIBERY POLICY

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Disclaimer	In accordance with the principle of economy of language, this document may use the masculine singular or plural term to encompass male, female, non-binary, etc., in a fully inclusive and respectful perspective.
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## GENERAL INFORMATION

### Creation and development

<b>Title</b>	Anti-corruption and anti-bribery policy
<b>Version</b>	2.0
<b>Date Created</b>	27/11/2017
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<b>Author</b>	<i>Compliance Officer</i>

### Examination and Approval

The following bodies have examined and approved this document:

<b>Name</b>	<b>Function</b>	<b>Date of approval</b>
Audit Committee	Delegated body of the Board	24/04/2023

### Distribution

All staff have been informed of the existence of this policy and how to consult it.

It has been made available with general access on the website: [www.miquelycostas-gob.com](http://www.miquelycostas-gob.com)

# 1 INTRODUCTION

## 1.1 Purpose

The purpose of this policy is to regulate and establish the behaviour to be always followed by the staff of the Miquel y Costas Group (the "Group") to prevent any instances of corruption and bribery in its business activities. This policy also outlines the consequences of non-compliance.

To achieve these objectives, all companies within the Group and their related personnel commit to adhering to the highest legal and ethical standards and to complying with all applicable laws and regulations.

Understanding and adhering to the principles of the Group's Anti-Corruption and Anti-Bribery Policy is essential for maintaining the Group's reputation for honesty, integrity, and long-term financial security.

## 1.2 International anti-corruption legal framework

The Group's anti-corruption compliance program is developed based on the principles of the Foreign Corrupt Practices Act (FCPA) of the USA and the UK Bribery Act, which are comprehensive in terms of prohibited activities and jurisdictional scope. The program also incorporates recommendations from the OECD Good Practice Guide.

### 1.2.1. FCPA

The FCPA prohibits offering, paying, promising, or authorizing the payment of money or anything of value to a government official to influence them to abuse their authority for the purpose of obtaining an undue advantage.

Additionally, it mandates that companies maintain detailed records that accurately reflect the company's transactions and asset disposals.

### 1.2.2. UK Bribery Act

The UK Bribery Act has a broader geographical scope applying to national companies and includes provisions against commercial bribery, not just bribery of officials.

It also places direct responsibility on companies that lack mechanisms to prevent acts of bribery, thus having an effective anti-corruption compliance program is viewed positively.

### 1.2.3. OECD Good Practice Guidance

The OECD urges member countries to adopt anti-corruption laws similar to the FCPA and UK Bribery Act and encourages companies to develop adequate internal controls, ethical principles, and compliance programs to help prevent and detect bribery.

## 1.3 Relationship to other policies and codes

This Policy is complemented by the principles and standards of the *Code of Ethics and Internal Control Model for the Prevention of Criminal Risks* in force in the Group, which provide additional guidelines on the prevention of bribery and corruption.

### 1.3.1. Code of Ethics

The Group is committed to conducting its business with the values of integrity, transparency, equality, commitment, and excellence guiding the conduct of all employees, Senior Management, and the Board of Directors.

The Code is based on a commitment to comply with all laws, including anti-corruption and anti-bribery laws, by not permitting the direct or indirect offer, payment, solicitation, or acceptance of improper payments, including when committed outside the territory of residence.

### 1.3.2. Internal Control Model for the Prevention of Criminal Risks

With the conviction and desire to cover all areas of activity, the Group has a management and organisational system that includes the surveillance and control measures necessary to prevent and detect the commission of criminal offences that may benefit the legal entity and to guarantee the goodwill of the company vis-à-vis third parties.

Compliance with current legal regulations is ensured through the periodic review, analysis, and supervision of the control activities applied in the different processes exposed to risk, for the purpose of identifying criminal conduct and procedures, both our own and those of third parties, occurring within the company or its activities, and to adopt the appropriate measures in each case.

The Model is based on the requirements outlined in the Penal Code and aims to align with the technical aspects and needs defined in UNE 19601.

## 1.4 Institutional Declaration on the Fight Against Fraud

This declaration embodies the commitment of the Miquel y Costas Group (“the Group”) to prevent and punish fraudulent acts and behaviours that may lead to corruption and fraud in any form. It promotes awareness and provides information to all personnel, facilitating effective communication and whistleblowing mechanisms.

The Board of Directors and the Group's Senior Management are responsible for raising awareness of the Group's commitment to combat fraud in all activities and processes, among all personnel and third parties with whom the Group interacts. Through these efforts, the Group contributes to the fulfilment of Goal 16 of the Sustainable Development Goals (SDGs) adopted by the United Nations.

The basic principles of action on which this commitment is based are listed below:

- Fraud of any kind, including but not limited to corruption, bribery, extortion, and kickbacks, is not tolerated during business activities.
- A preventive culture based on the principle of “zero tolerance” for corruption and fraud is essential.
- The application of the principles outlined in the Code of Ethics and a responsible behaviour among all staff is promoted.
- Relations with public administrations or political parties will always be governed by principles of integrity and transparency.

- Specific procedures are in place to prevent any acts that could be considered corrupt or fraudulent.
- All Group personnel will receive training on the *Code of Ethics* and the *Anti-Corruption and Anti-Bribery Policy* to prevent all forms of fraud and corruption. Training programs will be provided regularly to ensure that knowledge in this area remains current.
- An environment of transparency is promoted by facilitating appropriate communication channels so that both Group personnel and third parties can report acts contrary to the law or breaches of the *Code of Ethics*. Communications received will be handled in accordance with the Group's *Ethics Channel* procedure.
- Risks associated with fraud and corruption are identified, evaluated, and mitigated across various group activities with assessed controls and procedures.
- The Group's relationships with suppliers and third parties are based on legality and adherence to the principles of the *Code of Ethics*. Similarly, suppliers and third parties working with the Group must comply with the Group's policies, standards, and procedures relating to the prevention of corruption and fraud in all its forms. Accordingly, they must not offer gifts or other unauthorised advantages to third parties or Group personnel to obtain favourable treatment in the awarding or retention of contracts or in business relationships.
- Breach of these commitments may result in disciplinary action by the company, irrespective of any potential legal actions: 1) application of disciplinary measures commensurate with the misconduct, including dismissal; 2) rescission of contracts in the case of third parties; 3) communication of non-compliance with the law to the competent authorities.

## 1.5 Scope

The *Anti-Corruption and Anti-Bribery Policy* is addressed to the people who are part of the Board of Directors and the Management, who must set an example by complying with it and ensuring that it is distributed and understood. They must have knowledge of it and be required to adhere to it. Thus, this Policy applies to all professionals that make up the Group and no member of the organisation is excluded.

Consequently, this Policy applies to all the companies that make up the Group and affects all the personnel who work at the Group.

Furthermore, this Policy is also applicable to and must be known and adhered to by all third parties who, in any way, collaborate with or maintain business relations with the Group.

Those to whom this Policy applies must avoid any involvement in the payment of bribes or kickbacks, whether in the public or private sectors.

## 1.6 What is bribery?

Bribery can be defined as the act of giving, offering, promising, soliciting, or receiving anything of value (such as money, gifts, loans, favours, commissions, or entertainment) in exchange for an undue advantage or benefit.

The Group strictly prohibits bribery in any form, including bribes paid directly or indirectly through third parties, whether in the public or private sectors.

Bribes and kickbacks may include (but are not limited to):

- Excessive or inappropriate gifts and entertainment, hospitality, travel, and accommodation expenses.
- Payments made by employees or business partners (such as agents, facilitators, consultants) to public or private individuals to obtain a benefit or favourable treatment.
- Contracting with companies owned by relatives or friends of clients or public officials, except under market conditions and with knowledge of the organisation, verifying the transparency of the transaction.
- Uncompensated use of our organisation's services, goods, or facilities.

### 1.7 Principles and values

This Policy ensures the Group's commitment to conducting its activities under the current law and sound ethical values, reflecting faithfully and accurately in its records all actions and transactions that are carried out, and always based on the principle of transparency of information.

The standard of conduct to be followed is based on the following commitments:

- a) The Group prohibits any practice that could be considered bribery.
- b) Adequate accounting controls, including internal and external audits of records, are maintained to ensure that all transactions are duly authorised and accurately recorded.
- c) The principles guiding the Group's activities are detailed in its Code of Ethics.
- d) The Audit Committee, whose duties are delegated to it by the Board of Directors, along with Management and the Compliance Officer, are responsible for ensuring compliance with anti-corruption and anti-bribery regulations and for keeping a record of actions taken and incidents detected.

## 2 RULES OF ACTION

To prevent corruption, the rules of conduct to be observed include, but are not limited to:

- a) It is prohibited to receive or offer gifts, entertainment, services, or any form of attention intended to influence the recipient to obtain any commercial, administrative, or other undue advantage.
- b) No cash payments should be made or offered to any individual or entity serving any authority to unlawfully obtain deals or other business advantages.
- c) Soliciting or accepting undue commissions from commercial, investment, or financing transactions conducted by the company is not allowed.



- d) Employees and third parties representing the company are prohibited from making payments to expedite certain routine government actions.
- e) Acting as a broker, assisting, enabling, or inducing a third party to commit a bribery offence is forbidden.
- f) It is prohibited to give or offer cash, gifts, or any form of incentive to officials or third parties involved in a tender process where the Group is a participant in a public or private tender.
- g) Financing or supporting political parties in exchange for business advantages is not authorised. Contributions may only be made for lawful purposes and must be approved in advance by senior management.
- h) Any donations to profit or non-profit entities must be made for lawful, disinterested purposes and with prior approval from management.
- i) Within the company, offering and accepting cash between employees of different ranks, if intended to obtain favourable treatment or coerce illegal actions, is prohibited.
- j) Established accounting principles and practices must be observed. Falsifying or altering the company's accounting records is prohibited.
- k) Concealment of any bribery proposal is prohibited.
- l) Any act of non-compliance with this policy is prohibited.

In addition to complying with the specific terms of this Policy, common sense and good judgement must be exercised in assessing whether a particular action is legal, ethical, and consistent with the Group's values, general customs, and habits, or could otherwise be perceived as corrupt or inappropriate.

### 3 DETAILED POLICY FOR SENSITIVE TRANSACTIONS

Sensitive transactions are defined as all business practices that could influence decisions affecting a company's operations and that involve an increased risk related to ethics.

To avoid any such risks, the Group has identified those activities within its activities that may be considered sensitive and has established verification procedures for their review and approval.

#### 3.1 Facilitation payments

Facilitation payments are those made to government officials for routine, non-discretionary actions. They are considered "handouts" and are given to low-level officials without the power to decide on the allocation or continuation of business.

Under FCPA guidelines, facilitation payments are legal. However, not all international anti-corruption laws permit such payments and in many countries they are illegal.

In accordance with the principles of the Code of Ethics, Group personnel and representatives are prohibited from making facilitation payments to government employees and officials.

If made for functional reasons, they must be immediately reported to management and the Compliance Officer and must be duly recorded. The accounting records should accurately reflect the amount, date and purpose of the payment, identify the recipient, and clearly indicate that the payment was for “facilitation”.

### 3.2 Gifts, entertainment and hospitality

Gifts, entertainment, and hospitality may be given and accepted provided they aim to strengthen business relationships, are offered at fair value, and are conducted transparently.

These acts should be viewed as business courtesies and are not prohibited by this *Anti-Corruption and Anti-Bribery Policy*.

Annex 1 regulates the procedure to be followed and the maximum amounts established to ensure transparency.

Payments for travel to officials must be highly restricted and should only cover travel related to product or service demonstrations, facility inspections, or contract signings.

### 3.3 Political contributions and compensations

The Group's *Anti-corruption and anti-bribery policy* does not allow financing or supporting political parties. Contributions may only be made for lawful purposes and must be approved in advance by senior management.

Additionally, wherever possible, government contracts that include direct or indirect compensation commitments will not be accepted.

### 3.4 Charitable donations and sponsorships

Donations may only be made to entities, whether for-profit or non-profit, if they have a lawful, altruistic purpose and are approved by management.

Given that philanthropic donations can sometimes be used as a cover for bribery, all donations must undergo a prior approval process to ensure the intent of the gift, the good faith of our company, and the true recipient and final beneficiary.

Consequently, donations and sponsorships may only be carried out if:

- They comply with all legal requirements of the country in which they are carried out.
- They are properly documented.
- They are directed to and for the benefit of recognised entities, not specific individuals.
- They are not intended to gain business advantages for the Group but solely to finance charitable work.

### 3.5 Cash handling

No cash payments should be made or offered to any individual or entity serving any authority to unlawfully obtain deals or other business advantages.

The *Compliance Officer* must be informed of any third-party payments recorded in cash.

The *Cash Handling Standard* regulates the procedure to follow in cash transactions and identifies strictly permitted expenses, ensuring their proper control, treatment, and recording.

An excerpt of the Standard is attached in Annex 2.

### 3.6 Daily allowances, expenses, and travel

The *Travel Policy* regulates the procedure to follow for requesting and managing travel expenses incurred by Group staff in the performance of their duties. The *Expenses Policy* regulates the procedure, limits, and authorisation levels for daily allowances and expenses (including travel, taxis, meals, etc.) that may arise from the normal exercise of professional activity within assigned functions.

As a general principle, all expenses incurred for travel, daily allowances, or other concepts derived from company representation must be duly justified and approved by an authorised person.

## 4 DETAILED POLICY FOR OTHER SPECIFIC RISK AREAS

### 4.1 Contracts with third parties

This Policy also applies to customers, distributors, agents, suppliers, and other third parties contracted by any Group company for their own actions or to conduct business on their behalf.

Consequently, any third party maintaining a relationship with the Group must be informed about the content of this Policy and their obligation to understand and commit to complying with it.

Actions to mitigate risks posed by these contracts:

1. *Due diligence* and pre-contract acceptance:
  - In cases where it is considered that there is a high risk of corruption, due diligence will first be carried out to verify the reputation and integrity of the third party, which must be accompanied by:
    - Justification of the business by the employee requesting the contract.
    - Risk analysis by the legal or compliance department of the verification actions effectively carried out.
    - Final authorisation by senior management.
2. Contract clauses. All contracts formalised with third parties will generally include, to the extent possible, the following commitments:
  - Declarations and guarantees regarding anti-corruption conduct.
  - Knowledge of and adherence to the *Anti-corruption and anti-bribery policy* in force in the Group.

In cases where the third party already has its own policies, their anti-corruption and anti-bribery policy may be accepted, provided it incorporates our principles and values and does not contravene them.

- Details of the services to be provided and the stipulated fees.
- The right to terminate the contract or withhold payment in the event of a violation of this Policy or any applicable anti-corruption laws or regulations.

## 4.2 Mergers and acquisitions

Any transaction involving the acquisition or merger of a business will include anti-corruption due diligence activities:

- Background checks on key executives.
- Interviews with key executives regarding past and present corruption situations.
- Review of the anti-corruption compliance programs of the acquired or merged company.
- Review of accounting and evidence of negotiations related to transactions with a high risk of corruption.

From the moment the agreement is formalised, the company that enters into it, and therefore the Group, will be responsible for the improper behaviour of any of its members.

Consequently, before the acquisition or merger is finalised, the Group will ensure that the acquired company implements the Group's internal control systems and corporate compliance policies as soon as possible.

## 5 RESPONSIBLE BODIES

The Policy **must be complied with by all personnel** who have an employment relationship with or provide services to any company of the Group.

The development and execution of the Policy is under the supervision of the Audit Committee, which reports to the Board of Directors.

**It is the responsibility of the Board of Directors and Management to lead by example**, raise awareness, and guide all their employees in complying with the principles and standards set out in the Policy.

The most relevant responsibilities and functions of the different bodies and areas of the company are:

- I) **Audit Committee.** Supervise the proper functioning of the Policy and the company's ethical conduct: a) review complaints received due to knowledge or suspicion of non-compliance; b) annually oversee the controls implemented to prevent acts of corruption; c) every three years, review the effectiveness of the program and improvement proposals; and d) approve disciplinary measures to be applied.
- II) **Compliance Officer.** Ensure the distribution of the Policy and its understanding and compliance: a) promote the internal and external distribution of the Policy and its updates; b) supervise

compliance with established controls in each specific risk area; c) conduct annual audits to verify the effectiveness of existing controls; d) propose changes and improvements; e) manage reporting channels; and f) propose disciplinary measures.

- III) **Legal Department.** Inform the *Compliance Officer* of new potential risks due to regulatory changes and provide a legal assessment of them.
- IV) **HR.** Collaborate with the Compliance Officer: a) properly inform all new hires about corruption and bribery risks, providing it as part of any welcome documentation at the time of joining; b) ensure anti-corruption compliance training programs for key personnel; and c) apply the Disciplinary System in case of non-compliance with the Policy.

## 6 INTERNAL CONTROLS AND DOCUMENTATION

It is expressly noted that:

- Asset transactions and disposals must be accurately and precisely recorded.
- Adequate policies and procedures are in place to prevent undue payments.
- The accounting books and records of all companies within the Group are subject to internal and external control and audit systems that ensure the reliability of financial information.
- Additionally, as a listed company, business-related information and information about its directors are public.

## 7 AWARENESS AND TRAINING

### 7.1 Communication

The content of the *Anti-corruption and anti-bribery policy* in force in all Group companies is public and accessible both internally and externally.

It is the responsibility of the Board of Directors and Management to lead by example, raise awareness, and guide all their employees in understanding and complying with the principles and standards set out in the Policy.

#### 7.1.1 Employees

All personnel forming part of the Group must be informed of the existence of this policy, its content, and the requirement for compliance with it. They should be made aware that they can consult it whenever they deem it necessary.

#### 7.1.2 Third parties (customers, suppliers, contractors, agents, distributors, advisors, consultants, etc.)

All third parties contracted or conducting representation activities on behalf of the Group or any of its companies must be informed of the existence of this *Anti-corruption and anti-bribery policy* and the requirement to comply with it.

Likewise, all formal agreements and particularly all contracts must contain declarations and guarantees of ethical and anti-corruption conduct and be reviewed by the Legal Department.

## 7.2 Training

To strengthen the stance on “zero tolerance” for acts of corruption, ensure compliance with this Policy, and identify possible warning signs, periodic anti-corruption compliance training will be provided to key employees exposed to high risks:

- Directors and managers.
- Personnel from sales, industrial, finance, purchasing, investments, legal, and internal audit departments.
- Employees who have or may in certain circumstances have, decision-making capacity related to operations with third parties.

Additionally, all staff will receive training materials and undergo periodic evaluations to ensure their awareness of the Group's ethical values.

## 8 DETECTION AND REPORTING OF NON-COMPLIANCE

The Group establishes as a fundamental principle the duty to report infringements of anti-fraud and anti-corruption regulations. To this end, the Group has internal systems in place that regulate the receipt of complaints, their investigation, and consequences, and therefore:

- a) Any person who has knowledge or suspicion of an act of corruption must report it to their direct supervisor, the Compliance Officer, or through the channels established by the Group.
- b) Any person who receives a payment that could be considered a bribe must immediately report it to their direct supervisor, the Compliance Officer, or through the channels established by the Group.
- c) Any person who believes they are endangering their physical integrity by refusing to receive or offer gifts must report it to their direct supervisor, the Compliance Officer, or through the channels established by the Group.
- d) The information must be precise and immediate, and whenever possible, in writing.
- e) Confidentiality. All communications received will be treated confidentially.

## 9 DISCIPLINARY SYSTEM

Violations of anti-corruption and anti-bribery laws can have serious consequences not only for the perpetrator but also for any company within the Group, as well as for their representatives.

Consequently, non-compliance with this Policy will be grounds for sanction by the company, regardless of any legal actions that may arise:

- 1) application of disciplinary measures commensurate with the infraction, including dismissal;
- 2) interruption of the relationship and rescission of the contract with third parties;

3) in the above cases, additionally and if applicable, communication to the competent authorities of the non-compliance with the law.

## 10 REVIEW MECHANISMS

The review and, if necessary, updating of this *Anti-corruption and anti-bribery policy* will be based on regulatory changes that affect it and information from various monitoring mechanisms.

The company must have continuous feedback mechanisms in place regarding the evolution of potential risks in accordance with the functions of the responsible bodies detailed in subsection 5 of this policy, and it will be supported by the established controls and improvement proposals.

Annually, the Audit Committee and the Compliance Officer must oversee the controls implemented to prevent any type of fraud, including acts of corruption and bribery or any other misconduct.

Every three years, the adequacy and effectiveness of the program will be reviewed, highlighting its results and improvement proposals.

## 11 ANNEXES

### 11.1 Annex 1. Gifts, entertainment and hospitality

The procedure to be followed and the maximum established amounts.

### 11.2 Annex 2. Cash handling standard (excerpt)

An excerpt of the *Cash Handling Standard* is included, identifying strictly permitted expenses.

## Annex 1

## Gifts, entertainment and hospitality

<ul style="list-style-type: none"> <li>✓ Offer</li> <li>✓ Promise</li> <li>✓ Deliver</li> </ul> <p>Gifts, handouts, personal benefits, financial compensation and/or courtesies</p>	Amount less than €50	Permitted, as they are considered courtesy gifts.
	Amount between €50 and €150	<b>Communication</b> to the <b>General Manager</b> and the <b>Compliance Officer</b> is required.
	Amount above €150	<b>Prior authorisation</b> from the <b>General Manager</b> and <b>communication</b> to the <b>Compliance Officer</b> are required.

<ul style="list-style-type: none"> <li>✓ Accept</li> </ul> <p>Gifts, handouts, personal benefits, financial compensation and/or courtesies</p>	Amount less than €50	Permitted as they are considered courtesy gifts.
	Amount between €50 and €150	<b>Communication</b> to the <b>General Manager</b> and the <b>Compliance Officer</b> is required.
	Amount above €150	<b>Prior authorisation</b> from the <b>General Manager</b> and <b>communication</b> to the <b>Compliance Officer</b> are required.

<ul style="list-style-type: none"> <li>✓ Offer</li> <li>✓ Promise</li> <li>✓ Deliver</li> <li>✓ Accept</li> </ul> <p>Any other case not covered by the above</p>	Amount any	Prior <b>authorisation</b> from the <b>General Manager</b> and <b>communication</b> to the <b>Compliance Officer</b> are required.
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## Annex 2

## Cash handling standard (excerpt)

“ ...

**1 PURPOSE**

*The purpose of this standard is to regulate the procedure to follow in cash transactions to ensure their proper control, handling, and recording, in addition to reducing them as much as possible.*

**2 SCOPE**

*The scope of this standard is limited to cash transactions, particularly cash payments, and it is applicable to all Group companies (located within the national territory).*

...

**4 BASIC CONCEPTS**

*As a rule, cash payments are exceptional and will only be made under the following circumstances:*

- *No other means of payment (VISA, transfer, cheque) can be used.*
- *The nature of the good or service provided does not allow for the issuance of an invoice.*

*In all cases, cash payments must be expressly authorised by the department head.*

...

**6 EXPENSES TO BE PAID IN CASH****6.1 Travel and meal expenses (commercial and non-commercial)**

...

**6.2 Other expenses to be paid in cash**

*Those expenses that meet the requirements described in point 4 and are not covered in the previous subsections can be made in cash as long as they are authorised by the department head.*

...”