

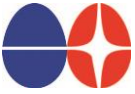
Travel and Expense Policy

Employees shall be reimbursed for reasonable and necessary business expenditure made on behalf of the company. For the application of reasonableness, the company relies on the good judgment of the individual concerned and on those having approval responsibility.

Individual business expenses shall be paid or reimbursed by the company in accordance with the rules set out below:

1. General Policy

- a. All expenses, with the exception of airline tickets, shall be paid directly by the individual and included on expense report to be approved by supervisor/manager and is subject to the general rules contained in this policy. Direct billing of other items is acceptable as outlined in below categories or in group situations such as management meetings when the company decides to pay all bills.
- b. Each separate expense item must be adequately documented by a receipt, bill, invoice or other justification. Exceptions to this policy are not preferred and are at the approving manager's discretion.
- c. Expenses must be submitted within **21 days** from date they were incurred.
- d. Approving managers are responsible for review of expense reports for reasonableness and adherence to this policy and to the expense budgets.
- e. When travelling with one or more Jamesway employee, the senior person must charge and submit expenses for meals, entertainment and other combined events.
- f. Currency exchange rates will be applied by the expense system in one of two ways:
 - i. Via integration with XE.com (Cash/Debit expenses) – the system will read the date, amount and currency on the attached receipt and will apply appropriate average daily rate from XE.com.
Employees may change/override the system applied rate but must attach additional backup to the expense. This backup must include the date of the currency exchange and the rate the employee received.
Without additional backup, exchange rate override will not be approved.
 - ii. Read from Credit Card Statement/Transaction – the system will apply the currency rate shown on credit card statement. Applicable to expenses which the employee has paid by credit card and either has a credit card associated to their account or the employee has uploaded a credit card statement.



- g. Expenses incurred in Canada must detail the tax amount paid. This is imperative information for Finance to reclaim taxes from the Canadian government.

2. Mileage

- a. Mileage expenses are applicable in lieu of car rental, when travelling in a personal vehicle for business.
- b. Mileage rates are at the discretion of Jamesway. Reimbursement value will be calculated based on applicable “/km” or “/mile” rate.
- c. Additional receipts such as fuel receipts are not required and will not be accepted to calculate mileage reimbursement.

3. Hotel Accommodations

- a. Service employees **must** book through Cambridge Administration.
- b. It is preferred that Cambridge office employees book hotels through Cambridge Administration when possible.
- c. Sales team and Service Consultants may make direct hotel arrangements.
- d. When planning for a hotel expense, it is expected that ‘standard’ class/grade rooms be booked if at all possible and as applicable per hotel and region. Exceptions to this policy are at the approving manager’s discretion.
- e. Hotel invoices/receipts which include costs other than the room accommodation itself must be itemized per the correct expense type/category. Eg. Meals, laundry, cabs, etc...

4. Laundry & Cleaning

- a. In the case of coin laundry or similar laundry service in which receipts are not made available, approval is at the approving manager’s discretion.

5. Personal Meals

- a. Personal meals differentiate from ‘Business Meals’ in that the meals are for individual sustenance during travel.

6. Business Meals & Entertainment

- a. ‘Business Meals’ include when an individual is either hosting a third party or is expensing meal costs for more than one Jamesway employee.
- b. All business meals expensed must include detail about:
 - i. Company Name
 - ii. Name(s) of attendees
 - iii. Purpose
 - iv. City



- c. Approval of other business entertainment (golf, etc..) is at the approving manager's discretion.

7. Tips

- a. Be it for a Personal Meal or a Business Meal, tips beyond 18% are deemed out of policy. Exceptions are at the approving manager's discretion.

8. Company Automobile

- a. Jamesway will compensate for regular company automobile maintenance and repairs.
- b. Exceptions should be discussed/pre-approved by manager and is at the approving manager's discretion.

9. Telecommunications

- a. Telecommunication expenses are claimable in lieu of company phone, when travelling with personal cellular device.
 - i. **All pages** of the phone bill must be provided as supporting documentation.
 - Electronic copies (.pdf) are strongly preferred.
- b. Telecommunications are also claimable by outside employees if purchasing/leasing telecommunication equipment (eg. Cell phone, cell phone accessories, etc..). The purchase must be pre-approved and coordinated with IT manager.

10. Courier/Postage

- a. It is recommended that employees use Jamesway's corporate courier accounts when sending documents unless unavailable in your region.
 - i. By using the corporate account, expense will be direct billed to Jamesway and should not be included in expense submissions.

11. Office Supplies

- a. Office supply expenses greater than \$100 must be pre-approved by approving manager.

12. Airfare

- a. All flights must be booked through Jamesway Cambridge Administration and/or corporate travel agent. Exceptions to this policy must be approved, in writing, by the President.

13. Baggage

- a. Baggage expense should be used for claiming baggage fees not already included in Airfare.

14. Travel Insurance

- a. Travel insurance should be used for claiming travel insurance not already included in Airfare.



15. Rental Car

- a. Car rentals should be booked with Jamesway's corporate car rental provider (Enterprise/National) unless unavailable in the travel area. The corporate provider includes mandatory insurance coverages (see 15c below) in all bookings.
- b. It is preferred that employees book car rentals through Jamesway Cambridge Administration and/or Jamesway's corporate travel agent.
 - Booking directly with the provider is acceptable provided your membership with the provider is linked to Jamesway's corporate program. The corporate provider will include mandatory insurance coverages (see 15c below). Any additional insurance taken is at the expense of the employee and will not be reimbursed by Jamesway.
- c. If booking with an alternate car rental provider, insurance must be purchased. The insurance purchased should only cover:
 - **Loss Damage Waiver**
 - **General Liability Insurance**Any additional insurance taken is at the expense of the employee and will not be reimbursed by Jamesway.

16. Taxis/Cabs

- a. If taxi cannot provide receipt, a manual expense can be created in expense system. However, approval is at the approving manager's discretion.
- b. Airport taxi/car services can be arranged through Cambridge Administration.

17. Other Modes of Transport

- a. Applicable when an employee utilizes other transportation mode aside from Airfare, Mileage, Rental Car and Taxi/Cab. eg. Train, Bus, etc..

18. Parking and Tolls

- a. Parking and toll fees are claimable when related to business activities.

19. Travel Documentation

- a. Travel Documentation includes passport renewal, visa and other application fees. Exceptions are at the approving manager's discretion.

20. Travel General

- a. Any other travel related expenses which do not have an existing category allotted, may be submitted in this category and is at the approval manager's discretion.

21. Bank Charges

- a. Acceptable bank charge fees may be submitted and are at the approving manager's discretion.



- b. The company will not reimburse employees for annual credit card fees, airline cards with a fee and other incentive based products.

22. Training/Seminars

- a. Approving manager pre-approval is required.
- b. Claimable for professional development less than one week in duration.

23. Health Insurance

- a. Approving manager pre-approval is required.

24. Professional Membership Dues

- a. At approving manager discretion.

25. Tools

- a. Tool purchase is only permitted for Installation and Engineering employees.
- b. Manager pre-approval is required.

26. Tuition

- a. Manager and HR pre-approval is required.
- b. Claimable for professional educational studies longer than a week in duration.

27. Computer Hardware <\$1000

- a. Only applicable to employees who work outside the office. Ie. Installers, Consultants and Sales Employees.
- b. IT pre-approval must be obtained before employee purchases any applicable hardware such as monitors, printers, computer accessories, etc...

28. Computer Repairs/Maintenance

- a. Only applicable to employees who work outside the office. Ie. Installers, Consultants and Sales Employees
- b. IT pre-approval must be obtained before employee brings applicable hardware in for repair/maintenance.

29. Computer Software Purchased

- a. Only applicable to employees who work outside the office. Ie. Installers, Consultants and Sales Employees.
- b. IT pre-approval must be obtained before employee purchases any applicable software.