

## Travel & Expense Reimbursement Policy



### Purpose

C&C Wind Energy Services has created this policy to define guidelines for the reporting and reimbursement of travel and/or other business-related expenses, and to ensure there is consistency in accounting practices. This document contains guidelines for acquisition, submittal, and reimbursement of business-related expenses. Any employee seeking to be reimbursed for expenses or charging expenses to a corporate card must do so in line with this policy. While we all hope that our experiences conducting business on behalf of C&C Wind Energy Services are pleasurable and gratifying, we also must be reasonable. This policy will reflect our collective responsibility to conduct business in a fiscally responsible manner.

### Scope

This policy applies to all eligible employees of C&C Wind Energy Services in the US and Canada who may potentially incur expenses for the furtherance of the business. This policy does not apply to personal expenses or other debts incurred by an employee where they are not related to the business of C&C Wind Energy Services. For usage guidelines pertaining to company fleet fuel cards, please reference the corporate fuel card policy.

### Definitions

*Travel Time* – Time spent traveling to, from, or between domestic assignments for initial mobilization and final demobilization of assignment while on duty is considered paid time. Travel time when off duty, is not employer eligible paid time.

*Per Diem / Living out Allowance (LoA)* – An amount of money that an eligible employee may be provided to *equalize* **daily** living expenses while traveling, or on assignment to a temporary work location. Per diem consists of two separate parts; meals and incidentals (M&IE) and Lodging / Accommodations and shall be reimbursed weekly.

*Off-Duty Days* – Days off that have been accrued, as outlined in the Interim Trip/LOA policy, to be utilized by the eligible employee for the purposes of rest, personal business, or attending to family.

*Paid Travel* – The direct cost of travel expenses assumed by C&C Wind Energy Services. Mileage reimbursements for using one's personal vehicle to travel back and forth to a temporary work location will be capped at 500 miles / 800 km for one-way Travel. Airline baggage fee reimbursements will be capped at \$50 each way (\$100 per trip) when applicable to interim trips / Turn-arounds.

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## Policy

### All Employees of C&C Wind Energy Services

Employees must submit expenses **via email** no later than 30 days following the completion of a business trip (or) incurring an expense. All approved expenses, submitted prior to the end of the week or close of the payroll cycle, will be reimbursed on the following paycheck. Exception will be if an expense is being reviewed for verification purposes. Expenses must be submitted for reimbursement within 3 months of being incurred, or they will not be reimbursed. All expenses must be accompanied by original receipts or invoices in order to be eligible for reimbursement. Expenses submitted without appropriate documentation will be considered on an exception basis based on Management and/or Finance discretion and/or approval.

### Managers or Other Employees in Possession of Corporate Credit Cards

Employees and Managers of C&C Wind Energy Services that are in possession of corporate credit cards, or other forms of payment methods, that are solely owned by C&C Wind Energy Services, shall use those forms of in every circumstance when a business purchase must be made. Although the situations where an employee uses a personal form of payment are rare, the employee shall be entitled to a reimbursement in the exact amount, provided the purchase is in-line with the interests of the business, and all *reasonable* attempts have been made to contact their superior prior to making the purchase.

ALL APPROVED EXPENSES INCURRED MUST BE IN ACCORDANCE WITH DEPARTMENTAL BUDGETS. IF AN EMPLOYEE IS UNCLEAR AS TO THEIR EXPENSE BUDGET, THEY ARE RESPONSIBLE TO CONTACT THEIR DEPARTMENT HEAD OR FINANCE PRIOR TO INCURRING ANY EXPENSES.

### Employees Not in Possession of Corporate Credit Cards

For those employees of C&C Wind Energy Services who do not hold company credit cards, the occurrence where reimbursable expenses are required should be very limited with the exception of the use of company issued fuel cards.

Expenses relating to equipment, tooling, or other materials that an employee requires to complete their job tasks must be approved **in writing** by management prior to purchase. If approval has not been received prior to the purchase or a reasonable attempt (s) was not made to reach your Manager prior to the purchase, there is no guarantee that the expense will be approved and/or reimbursed.

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Employees that are in the field, assigned to a temporary assignment, away from home base are provided per diem / living out allowance (LoA) to cover the needs of each individual while living away from home. For specific information about Per Diem / LoA, please reference the Policy entitled “*Per Diem / Living Out Allowance (LoA) Policy*”.

Per diem allowance is split into two separate aspects:

1. Lodging / Accommodations
2. Meals and Incidentals (M&I)

The Meals and incidental allowance, is designed to provide the employees with funds to cover food and other routine expenses such as tips, tolls, laundry service, parking, and hygiene products, etc., that an employee may incur during their daily living.

### Tolls

- a. When traveling between home and a temporary assignment, employees may find it necessary to pass through tolls or other pay-per-use types of roads, bridges, or tunnels. It is acceptable for employees to submit receipts for these expenses for reimbursement.
- b. When traveling to or from site as part of a daily commute, tolls are considered incidental expenses and are intended to be included as part of the regular per diem disbursements. If an employee is staying in an area where there are no other reasonable alternate routes to commute, the reimbursement of tolls will be at the discretion of management.

### Company Vehicle Cleaning

- In the interest of maintaining a positive company image, it is authorized for employees to expense vehicle washes **every 2 weeks**. These washes should be limited to basic services on the exterior of the vehicle as the interior cleanliness is primarily the responsibility of the employee to maintain. When possible, these services should be limited to \$15.00 and should not be exceeded without prior management approval.
- There may be circumstances where site conditions warrant more frequent cleanings and / or the allowance of interior cleaning. In these circumstances, cleaning services must be approved by management prior to purchasing or the expense may not be reimbursed.

### Vehicle Maintenance

- Oil Changes – Each employee who is assigned a company vehicle (leased or owned) will have access to a company fleet fuel card. This card can, in many cases, be used to pay for oil changes. Original receipts **and** shop

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work orders must be submitted to management after completion of the service. If the employee is in an area where the fleet card is not accepted for oil change service, the employee is eligible for reimbursement of all expenses related to the oil change service provided management approval has been received **prior to making the purchase**. All oil change services whether charged to the company fuel card, or reimbursable shall be limited to \$100 unless prior management approval has been acquired for the service.

- Tire Repair / Replacement – Prior to the repair or replacement of any worn or defective tire, management must be notified to allow C&C Wind Energy Services to make arrangements with the leasing company if applicable. Original receipts **and** shop work orders must be submitted to management after completion of the service. If the employee is in an area where the fleet card is not accepted for tire services, the employee is eligible for reimbursement of all related expenses provided management approval has been received **prior to making the purchase**.
- Other Vehicle maintenance / repairs – All other repairs or maintenance items not specifically mentioned above must be approved by management prior to making the purchase.

### Safety Footwear Reimbursement

- All Employees whose work requires protective footwear will be eligible for reimbursement up to \$150 per calendar year.
- Must comply with the American National Standards Institute (ANSI) and / or be CSA Approved
- Employees are responsible for the difference in cost if the footwear is more than \$150
- All protective footwear must meet client requirements in order to be a reimbursable expense

### Traveling Between Home and Work Assignments

When an employee is on duty and traveling between home and a temporary work assignment and where the employee is not able to commute to / from home on a daily basis there may be expenses that are deemed reimbursable due to the nature of the travel and the travel day. These expenses include, but are not limited to:

- Airline Baggage Fees
- Transportation to / from an airport
- Tolls
- Other ancillary airline fees

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- Airport Parking
- Hotel Accommodation
  - *Only if travel requires more than one day and eligible employees elect to not receive Lodging per diem disbursements for those days*
- Personal Vehicle Mileage (To be capped at 500 miles / 800 km)
- Other expenses associated with business travel

**Management** - The manager who approves and signs expense reports is responsible for accurately reviewing expense reports for compliance. Management is responsible for approval of all non-routine expenses that may be incurred by employees and will act within the guidelines of this policy and in the best interest of C&C Wind Energy Services.