

ATTACHMENT E

TRAVEL AND EXPENSE GUIDELINES

Expense Guidelines

Supplier is expected to comply with the following expense reporting guidelines, which adhere to Company's Expense Reimbursement and Travel and Entertainment Policies. This is to enable better tracking of expenses to budget and to ease the time and cost to process an expense report. For the purpose of the guidelines below, the designated Company approver of Supplier's expense reports will be known as "Company" or "Approver".

Expense Processing Overview

- Supplier is required to provide Company with a forecast of all weekly expenses expected to be incurred during the entire engagement. If changes to the original forecasts occur, Supplier will provide the proposed modification in advance to Company for written approval.
- Supplier will utilize WM preferred hotels where available.
- Expense reports should be submitted directly to the Approver.
- Expense reports should be submitted weekly by noon on Mondays or any time explicitly requested by the Approver (e.g. weekly, bi-weekly or end of the month).
- Company shall reimburse Supplier for all reasonable out-of-pocket expenses incurred by Supplier in performance of the services in accordance herewith.

Airfare

- Make reservations fourteen (14) days or more in advance when practical. Less than fourteen (14) day advance purchases are required to receive prior approval from your immediate supervisor and should be limited to urgent travel only.
- Travelers must book the lowest logical airfare available at the time of booking as a first option.
- Travelers should book non-refundable economy tickets.
- Full coach (Y-class) fares must not be purchased without prior approval and only when no other options are available; First class fares must not be purchased.
- Alternate airports should be considered when lower fares can be obtained without significant changes in travel time.
- When a flight segment will exceed 6 hours in-flight time, business class may be purchased (domestic or international).
- Maximum of \$500 per trip (per week). If this is not achievable, provide documentation and seek advance approval from Company.

Transportation

- Maximum of \$200 (per week). If Supplier cannot meet this, please provide documentation and seek advance approval from Company. Every effort should be made to share transportation.
- Travelers going to the same location should share ground transportation to and from the airport whenever possible. The most economical mode of transportation will be used. The following modes of transportation will be considered: public transportation (e.g., subways, taxis or buses), hotel and airport shuttle services and personal car.
- Intermediate/mid-size cars must be rented with upgrade approved for three or more persons traveling together. Premium vehicles will be reimbursed on a case-by-case basis but only with extenuating circumstances with VP approval.
- The cost of rental car GPS systems for driving directions will be reimbursed with pre-approval.
- You must carry at least \$1M in auto liability limits while conducting business pursuant to contract with WM and such coverage would be primary in WM's favor. A certificate from your agent listing WM as an additional insured must be provided upon request.
- It is standard policy for Company contractors to **always wear their seatbelts** when driving or riding in an automobile to conduct Company business.

Hotels

- Travelers are required to use Company's preferred hotel program. When a WM preferred hotel or hotel chain is not available, travelers should exercise good judgement in selecting hotels that are in line with the market's Average Daily Rate (ADR) for that city and are "fit for purpose". Hotel confirmations that exceed the allowable limit should be pre-approved.
- Confirm upon check-in that the Company rate is being applied and that contracted amenities have been included in room rate (e.g. breakfast and internet, where available).

- Suites or room upgrades are not reimbursable.
- It is understood that this may be prohibitive in certain markets. If this is the case, Supplier will provide documentation from a travel agent or online travel site, e.g., Expedia, Travelocity, etc. that shows list of available rates from various properties. Advance approval is required from Company to utilize higher rates.
- Expense report must break out daily room and tax expenses. Other charges should be covered by daily meal allocation and should not appear on a summarized Hotel expense.

Meals

- Reimbursement will be made for personal breakfast, lunch and dinner meal charges when a contractor is traveling on company business. WM will reimburse up to \$50 per day for meals. The \$50 daily limit includes gratuity. Supplier will only seek reimbursement for meals incurred during travel.
- Include receipt for all meals.
- If more than one person is included in the meal receipt, include detail of everyone that is on that receipt.
- Many preferred hotels include breakfast or internet. Suppliers may not expense meals on their trip expense report where Company has negotiated meals such as breakfast or where meals are included within the room rate.

Expenses not eligible for reimbursement

The following are non-reimbursable expenses:

- Personal, spouse or “significant other” travel
- Additional flight insurance premiums
- Car rental fuel purchase option
- Non-business related entertainment expenses incurred while out of town such as barber, etc.
- Health club membership dues
- Car rental over intermediate/mid-size vehicle model except as provided herein
- Car insurance for rental cars within the United States
- All liquor purchases
- In-flight air phones, car rental phones, car service phones and rail phones
- Personal credit card membership dues
- Personal reading materials (e.g., books, newspapers, etc.) or services
- Theater, sporting events, concerts or other personal amusements and entertainment for vendors
- Traffic/parking tickets or fines, court fees, and costs of other negligent, illegal or wrongful act
- Child care costs
- Car washes
- Parking charges incurred during the normal work week unless in connection with company travel
- “No-Show” hotel charges for guaranteed rooms, unless valid reason or proof of cancellation is provided
- Class-of-Service upgrades
- In room movies or games
- “Extra” Baggage Charges for Personal Luggage (Airline Travel)
- Internet access when included as a hotel amenity

Receipts

- Group all receipts by day and tape to an 8.5x11” blank sheet of paper. Write your name, date and expense totals by category along the top.
- Meal receipts should include first and last names of all attendees.
- Missing receipts should be noted on the sheet containing that day’s receipts.
- Meal receipts from hotel bill should be noted on the sheet containing that day’s receipts.
- At any time, your manager can require all receipts at any time. Please keep all business travel receipts.