

INSTRUCTIONS

The Employee Expense Report is used to report expenses incurred on company business.

General: The Internal Revenue Service has rules and regulations governing the substantiation of travel, entertainment, and other business expenses. All reimbursable expenses must be properly detailed on the Employee Expense Report. An account book, business diary, or some other record may be maintained by the employee in order to further substantiate any expenditure so that such records may be submitted to the company or the Internal Revenue Service if so required.

Documentation Requirements: Documentation of business expenditures is required for expenses of \$25 or more. The required documentation for expenses of \$25 or more incurred on the US Bank Visa Corporate Card, is the original record of charge (ROC) provided by the establishment and the employee's original US Bank Visa Account Summary. Refer to NEE-ACG-077 for additional documentation requirements.

Vehicle Use: Refer to FFPL-ACG-080 for instructions on reporting vehicle mileage.

Per Diem Reimbursements: Per diem reimbursements are for itinerant workers as defined in the Memorandum of Agreement (MOA). Receipts are not necessary for per diem reimbursements for hotel and meals. You must mark the expense report as per diem including the number of days on form, the number of days scheduled and the county code. Per diem meals should be reported in the dinner column. When reimbursement is made on a per diem basis, the date, place, amount, and business purpose must be entered on the face of the form only.

Note: County codes for per diem reporting:

<u>Code</u>	<u>County</u>	<u>Code</u>	<u>County</u>
01	Brevard	06	Manatee
02	Broward	07	Volusia
03	Lee	08	St. Lucie
04	Dade	09	Martin
05	Palm Beach	99	All other counties

Expense Advance: Refer to FPL-ACG-029 for instructions on repaying an expense advance.

Account Distribution: Refer to FPL-ACG-080

GL Account Allocation: Refer to FPL-ACG-080 for proper GL Account reporting.

Employee Certification: Sign to certify that proper expense reporting has been followed as outlined in the Employee Responsibilities section of NEE-ACG-083.

Authorization: Obtain authorization as outlined in FPL-ACG-080.