EMPLOYEE EXPENSE REPORTING POLICY – INCLUDES CORPORATE CREDIT CARD AND NON-TAXABLE OUT OF POCKET EXPENSE REIMBURSEMENT

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1. Purpose and Enforcement

The purpose of this document is to establish the Ameren corporate policy for employee expense reports. Ameren expects accountability and stewardship and the policy provides guidance around these values as they relate to employee expense reimbursements and the corporate credit card program. This policy provides a framework for balancing the need to manage Ameren's costs with the goal of making business travel comfortable for the employees and conducive to conducting business. This policy is designed to ensure Ameren is in compliance with federal and state regulations and to reduce the risk of fraud and abuse. This policy does not cover all situations and is not a substitute for the good business judgment of the employees and the mindful review by those approving the related transactions. An approver cannot approve an expense report which includes charges for themselves, a peer, or higher level position. This applies to all employee expenses.

Individuals in violation of this policy may be subject to disciplinary action up to and including termination.

2. Scope

This policy applies to all Ameren companies and their employees and includes responsibilities and instructions. This policy also includes descriptions of expenses/transactions, obtaining a corporate credit card (credit card), submitting an expense report, approvals, documenting transactions, limits and restrictions of card usage, reimbursements of out of pocket expenses, deviations, and enforcement. Departmental processes above and beyond this policy are not included.

3. Definitions

a. **Expense Report** – Listing of employee business-related expenses that includes corporate credit card and out of pocket transactions.
b. **Corporate Credit Card –** Credit card obtained by employees through Ameren and is provided for business-related expenses only. Any references to credit card in this policy do not apply to an employee's own personal credit card(s).
c. **Out of Pocket** – Business related expenses incurred and paid by the employee (includes mileage) that are reimbursed to the employee by the company.
d. **Delegates –** Employee granted access in iExpense to submit and view expense reports on behalf of another employee. These individuals are entrusted with the responsibility of submitting on a timely basis the expense reports to ensure the availability of the cardholder's account (i.e. avoid suspension).
e. **Corporate Liability Program** – Company has full liability for transactions posted against the corporate credit cards and issues payments directly to the provider. Credit cards issued do not impact the employee's credit.
f. **Merchant** – The third-party entity associated with a credit card transaction, otherwise known as a supplier or vendor.
g. **Mobile Device** – Any cellular phone, smartphone, tablet (e.g., iPad), or similar device. This includes Corporate Mobile Devices and Personal Mobile Devices.
h. **Corporate Mobile Device** – Any mobile device that is purchased and owned by Ameren.
i. Personal Mobile Device – Any mobile device that is purchased and owned by the employee with access to corporate data that is managed via technical controls and/or with Mobile Device Management Software.

4. Responsibilities

a. **Controllers**
    i. Establishment of the policy. For policy questions, contact the Assistant Controller.
b. **Accounts Payable (AP)**
    i. Corporate Credit Card Program Office (Program Office)
        1. Administering this policy.
        2. Primary liaison between credit card provider and Ameren.
        3. Issue and terminate corporate credit cards as appropriate.
    ii. General
        1. Issue reimbursements to employees

c. **Supply Services**
   i. Analyze spend data and negotiate favorable pricing for travel.
   ii. Maintain the Travel Reservations Help and the Vehicle Reservations webpage on Scholar.

d. **Business Segments**
   i. **Employees**
      1. Be aware of and act in accordance with this policy. By submitting the expense report, the employee is acknowledging that expenses contained therein are in compliance with Company policy.
      2. Be accountable and use good judgment when using a corporate credit card, incurring expenses, and/or submitting an expense report.
      3. Obtain and use a corporate credit card where possible.
      4. The corporate credit card is a tool allowing the employee to perform certain day-to-day and emergency activities in an efficient manner. It is the cardholder's responsibility to be in compliance with policies such that their card remains active and available for use (i.e. not suspended or terminated).
   ii. **Employee's Supervisor**
      1. Review expense report transactions (includes out of pocket and corporate credit card) for accuracy and appropriateness. Transactions must be approved or rejected in a timely manner. By approving the expense report, the employee's supervisor is acknowledging the expenses contained therein are reasonable and necessary business expenses and in compliance with the Company policy. An approver cannot approve an expense report which includes charges for themselves, a peer, or higher level position. The expense report must be transferred to the next level of supervision or, if the transfer is not possible, the expense report must include attached documentation such as an e-mail from the next level of supervision approving the expense prior to the supervisor approving the expense report.
      2. Notify Personnel Administration immediately of any change in the employment status of their direct reports (e.g., retirement and termination). Supervisors must notify Accounts Payable directly for any other changes in employee status that have a corporate credit card such that the card can be suspended or terminated as appropriate. This includes suspensions, leave of absence, long-term disability, etc.

e. **Internal Audit**
   i. Perform periodic audit procedures to verify compliance with this policy.

5. Instructions

a. **Description of Expenses/Transactions**

The following guidelines apply to both out of pocket expenses and those charged to the corporate credit card. All expenses should be charged to the corporate credit card to the extent possible. Employee reimbursements outside of this policy may constitute a taxable payment and must be reported on Form 437A (stockroom item #37-21-442) and paid through Payroll. Ameren has established relationships with transportation and travel suppliers to ensure consistent pricing and service when employees travel. **Employees should make every effort to use Ameren suppliers to reserve services associated with travel. Additional information on travel is available on the** Travel Reservations Help **webpage accessed** on Scholar>Employee Center**.**

   i. **Meals and Entertainment**

   The IRS defines business meals as the cost of food and beverage, including taxes and gratuities, consumed in-town or away from home with other business-affiliated individuals or alone while traveling on business.

      1. **Meals with Business-Affiliated Individuals** – Group meals, such as those attended at restaurants, must be paid by the senior most person present by corporate title, of the department hosting the meal. This is such that no employee is in a position to approve

their own expenses. If not practical for the senior most person to pay for the meal (i.e. pre-ordered meals requiring a signature), the expense report for the group meal must be approved by the supervisor of the senior-most person (hosting department) by corporate title, in attendance at the meal.

2. **Outside of Normal Work Area -** Meals incurred while working away from the employee's normal work location may be an allowable business expense in accordance with established departmental practices.
3. **Associated with Organization Meetings –** Luncheon or dinner meetings of business organizations in which the Company sponsors an employee's membership is an allowable business expense.
4. **Company Guests** - When an employee pays for a guest's meal, the guest's name, title, occupation, company, etc. and the location and the business purpose of the expenditure must be provided with the expense report.
5. **Alcohol with Food Purchases –** Purchases of alcoholic beverages are not prohibited when associated with authorized work-related events, but the Company expects the employee will act with good judgment and limit the purchases to an amount that is reasonable and appropriate for the nature of the event.
6. **Equivalent Meals** – Ameren will reimburse only actual meal expenses. Employees will not be reimbursed for the equivalent cost or value of meals provided by friends or relatives. Unless required by collective bargaining unit agreement, Ameren does not reimburse employees based upon per diem rates.
7. **Entertainment** – Only entertainment expenses directly related to the conduct of the Company's business is an allowable business expense. The entertainment must be preceded or followed by bona fide business discussion or meeting.
8. **Accounting** – All meals and entertainment must be charged to Resource Type 82 in the accounting code block on the expense report.

ii. Mileage and Rental Car

When possible and most cost effective for Ameren (generally in excess of 150 miles per day), employees should rent a vehicle for local travel. For travel within Ameren service territory, Ameren has a short-term rental contract with Enterprise. Additional information on vehicle reservations is available on the Vehicle Reservations webpage.

1. **Mileage**
   a. **Reimbursement Rate -** When an employee uses their personal auto for business travel, they may request to be reimbursed at the current mileage rate for the day the travel occurred. The mileage reimbursement rate is intended to reimburse the employee for all costs of operating their personal auto, including gas, insurance, depreciation, etc.
   b. **Calculation -** Mileage reimbursement is only for the distance traveled in excess of the employee's normal commute.
   c. **In Lieu of Less Expensive Air Travel** – Reimbursement must be approved in advance by the employee's supervisor. The reimbursement will be equal to the prevailing cost of air travel and in lieu of all travel, meals, and lodging expense incurred while en route. An employee who rides with an employee who is using a personal automobile on a business trip is not entitled to reimbursement for the equivalent transportation describe above, however, the second employee will be reimbursed for any lodging and meals while en route not to exceed the prevailing cost of air travel.
   d. **Company-Related, But Not Required Travel** – Ameren will not reimburse employees for mileage, parking, or related expenses incurred while attending

company-related functions on a volunteer basis such as retirement parties, civic meeting, etc.

2. **Rental Car**
   a. **Preferred Providers -** Enterprise and National are Ameren's approved rental car suppliers. Travelers must use one of the two vendors for corporate travel, unless no vehicles are available.
   b. **Combined Business and Personal Use** – When a car is rented for both business and personal use, the personal use is not an allowable business expense and should not be charged to the corporate credit card or submitted for reimbursement. Personal rental is defined as that period of time when Ameren is not paying your lodging or meal charges. Since Ameren does not cover car rental insurance during personal use, the employee should check with their insurance agent to make sure he/she has auto rental coverage or accept the rental agency's insurance option on the rental agreement.
   c. **Rental Car Fuel** – Rental cars should be returned with a full tank of gas or the same amount of gas at the time of rental. Do not accept rental car providers' Pre- Pay Fuel offer unless a full tank of gas will be used. Charges of Post Rental Fuel should be avoided, as the cost is typically 50% higher than the price at the pump.
   d. **Rental Car Size** – Employees should request a midsize or smaller vehicle whenever available unless three (3) or more travelers are using the car.
   e. **Rental Car Insurance** – For both Enterprise and National, the employee should decline all insurance offered. If another rental agency is used, the employee should accept the Collision Damage Waiver (CDW) insurance only.
   f. **Rental Car Repairs** – An employee who makes repairs to a rental car must request reimbursement for expenditure from the car rental agency when he/she returns the car.

iii. **Hotels and Lodging**

Employees should consider all travel costs (including, but not limited to car rental) when booking a hotel to select the most appropriate low cost option.

1. **Ameren Service Territory** - Employees traveling to Ameren locations or within the service territory, if available, should make reservations at preferred hotels with rates negotiated by Supply Services. A list of these hotels is made available on the Travel Reservations Help webpage. The list also includes preferred hotels outside of the Ameren Service Territory.
2. **Hotel Points Programs** - Ameren allows employees to accumulate hotel points for their personal use. Business use of these points for rooms will not be treated as cash and will not be reimbursed. Any costs associated with these programs are not reimbursable and should not be paid with the corporate credit card. In addition, the Hotel points can only be earned by the person traveling. No Hotel points or other benefits can be earned by the person making the reservation unless that person is the traveler.
3. **Cancellations** – Employees are responsible for canceling hotel reservations in a timely manner if their travel requirements change. The traveler is responsible for any preventable no show charges incurred.
4. **Lodging Bills** – Charges other than lodging that are included on the hotel bill (e.g. meals, parking) must be itemized separately on the expense report. To make the reconciliation process easier, meals should be paid separately and not be included on the hotel bill. Any additional nights stayed for personal use and/or personal items must be paid separately and not with the corporate credit card or not requested for reimbursement.

Personal telephone calls by an employee to his/her home are an allowable business expense provided the frequency and duration are reasonable.

5. **Equivalent Lodging** – Ameren will reimburse only actual lodging expenses. Employees will not be reimbursed for the equivalent cost or value of lodging provided by friends or relatives.
6. **Non-employee Lodging Expenses** – When a non-employee accompanies an employee on a business trip and the non-employee expenses are not an allowable business expense as provided in Section vii below, the room charge placed on the corporate credit card or requested for reimbursement should be based on single-occupancy rate.

iv. Airfare

Information regarding ticket purchases can be found on the Travel Reservations Help webpage accessed on Scholar>Employee Center.

1. **Minimizing Costs -** Employees should follow these guidelines:
   a. Airline reservations should be made at least 14 days in advance.
   b. Employees will travel tourist, coach, or economy class unless specifically authorized by a Chairman, President, Executive Vice President or Senior Vice President.
   c. Employees should book the lowest fare appropriate for the trip. If there is a greater than 50% chance of the employee canceling the trip and the airline will charge to change the ticket, a refundable ticket should be booked.
   d. Savings associated with extending the business trip (example, over a Saturday night) must be approved in advance by the employee's supervisor and documented with the expense report. This documentation includes the lowest cost for the original flight available as well as the actual airfare incurred. Lodging, meals and transportation are allowable business expenses for the extended stay not to exceed the airfare savings. Entertainment expenses and personal use of a rental car (i.e. sightseeing) are not considered allowable business expenses.
2. **Airline/Travel Clubs and Flight Insurance –** Fees associated with airline or other travel clubs and flight insurance are not reimbursable and should not be paid with the corporate credit card.
3. **Frequent Flyer Programs –** Ameren allows employees to accumulate frequent flyer mileage for their personal use. Business use of these miles will not be treated as cash and will not be reimbursed.
4. **Private Aircraft -** Employees will not act as pilot, operator, or crewmember of any aircraft while traveling on Company business.
5. **Charter Aircraft -** Under special arrangements and approval of the Chairman, Executive Vice President or Senior Vice President, charter aircraft may be used. Contact Supply Chain Operations to review options and costs.

v. Other Individual Expenses

1. **Ground Transportation** – All necessary and reasonable costs of business-related ground transportation (taxis, buses, railroads, parking, etc.) are allowable business expenses.
2. **Memberships** – Employees must obtain supervisory approval prior to incurring costs for professional membership dues and ensure the expense is recorded against the appropriate accounting. Please see the Accounting Policy for Dues and Memberships on Scholar>Employee Center>Corporate Policies>Financial.
3. **Mobile Devices and Accessories** – Mobile devices enhance communication and employee productivity. The determination of need and the issuance of Corporate Mobile Devices to employees are determined at the department level by the director. Ameren will provide an appropriate cellular telephone or mobile device accessory for

employees who will need to use, for business reasons, their Mobile Devices hands free. Ameren employees with mobile devices are expected to comply with the Ameren Mobile Device policy. Please see the - Ameren Mobile Device Policy.

vi. Purchases

Generally, materials or services that are low dollar and/or infrequent should be purchased using the corporate credit card. A purchase order is not required for these transactions. Suppliers performing on site services must meet the insurance requirements as outlined in the Insurance Requirements for Non-Purchase Order On-Site Services Corporate Policy. See Limits and Restrictions of Card Usage below for purchase limitations.

vii. Charitable contributions

Charitable contributions and corporate sponsorship payments may only be initiated by the Community and Public Relations Department. Contact the Ameren Missouri Director Business and Community Relations for information on the Ameren Corporation Charitable Contribution Policy. Ameren Illinois employees must make these payments via online disbursement request and follow the Ameren Illinois Accounting Guidelines for Advertising, Community Outreach, Contributions and Sponsorships. Contact the Ameren Illinois Director Community and Public Relations for questions about this policy. For accounting instructions, please follow: Accounting Policy for Charitable Contributions

viii. **Non-Employee Expenses**
Travel expenses for an individual accompanying an employee may not be charged to the corporate credit card or requested for reimbursement unless with prior approval by a Chairman, President, Executive Vice President, or Senior Vice President.

b. Obtaining A Corporate Credit Card

As appropriate, all employees with business-related expenses should obtain and use an Ameren Corporate Credit Card. The employee's supervisor must approve the card account application. Card accounts are issued in the name of the employee and as such they are accountable for the transactions, but it is a corporate liability program. The Corporate Credit Card is for Ameren-related expenses and may not be used for personal charges.

Employees performing work for more than a single Ameren entity may need to have a separate card account for each Ameren entity. Employees will be issued only one card account per Ameren entity unless a valid business reason is approved.

i. **Credit Limits** – Employees should request and obtain a card account with single transaction and monthly credit limits appropriate for their business operating needs. Limits in excess of $5,000 single transaction and $15,000 monthly credit limit will require a business reason documented on the application. Applicant/Cardholder's supervisor approving the Corporate Credit Card Application must have the invoice approval authority for at least the single transaction limit requested.

ii. **VISA One Card vs. Purchasing Card** – Ameren has two primary credit card templates (VISA One Card and Purchasing Card). These templates provide for certain merchants to be blocked from transactions on the credit cards. To maximize flexibility, employees should obtain a VISA One Card. This allows the employee to purchase goods and services as well as facilitate payment for travel and other business-related expenses such as hotels, car rentals, and airlines. A Purchasing card may be issued to limit the use of the card based upon business needs.

iii. **Protecting Account Number –** Cardholders and authorized users are responsible for protecting their card number. The full 16 digits of an account number should never be passed via email, fax, or paper. Only secure and reputable internet sites should be used for online credit card purchases.

iv. **Lost or Stolen Cards** – Cardholders must report lost or stolen cards to the issuing bank immediately.

v. **Suspended or Terminated Accounts** – In addition to reporting changes to employee statuses to Personnel Administration (e.g., retirement or termination), supervisors or others with appropriate knowledge of status must notify the Program Office of any changes to an employee's status if they have a corporate credit card. The accounts for these employees must be suspended or terminated as appropriate. Examples include: suspensions, long-term disability, transfers, etc. Cards for terminated accounts must be destroyed and discarded.

c. Submitting an Expense Report

All corporate credit card transactions and out of pocket expenses are reviewed, documented, accounted and approved using the expense report process in Oracle iExpense. Employees may submit their own expense reports or this may be performed by a delegate as appropriate.

i. **Listing of Transactions -** Corporate credit card transactions are automatically listed and the employee selects them for accounting and approval. When using iExpense, out of pocket transactions must be entered individually as appropriate on the expense report. Required information is as follows: Date, Receipt Amount or Trip Distance for mileage, Expense Type, Merchant Name, and Justification (business reason for transaction). At a minimum, the total mileage by day should be provided in iExpense or as an attachment with the monthly total provided.

ii. **Documenting Transactions –** Supporting documentation (generally invoices or receipts) are required for all non-mileage transactions on an expense report (includes both out of pocket and credit card) with exception of meals outlined below. Receipts must display the merchant's name, date, items purchased, amounts, and applicable sales taxes.

1. **Imaging of receipts (iExpense only)** – Employees must attach electronic images of the receipts supporting the transactions included in the expense report as a .PDF, .TIF, or .JPG file. Electronic images must be legible when viewed online. Original paper documents should be maintained locally for 2 years. **Meals under $25** – Receipts are not required for meal transactions that are less than $25 for either corporate credit card or out of pocket reimbursement.
2. **Meals $25 or greater** - Detailed meal receipts are expected but a credit card slip without detail will be accepted in the event of a lost receipt.
3. **Lost receipt** – Reimbursement in the absence of original documentation will only be made with express written authorization of the employee's supervisor documented as an attachment and such instances are expected to be rare and infrequent.
4. **No receipt** – Receipts are not expected for small incidental charges such as hotel/airport tips and toll booths.

iii. **Business Reason for Transactions**

Documented justification of the expense is required to be entered for each transaction.

iv. **Proper Accounting**

Employees submitting expense reports must provide accurate accounting for each transaction. Accounting will automatically populate in iExpense for both Corporate Credit Card and out of pocket transactions using pre-defined default accounting. Those approving the expense report must verify the appropriateness of the accounting prior to approval.

1. **Default Accounting**:
   a. **Corporate Credit Cards** – The default accounting as requested on the Credit Card Application will automatically populate in iExpense for all credit card transactions. The employee must verify that this accounting is appropriate and make any necessary corrections. See derived accounting below.
   b. **Out of Pocket (iExpense Only)** – The default accounting for expense reports as maintained by General Accounting will automatically populate in iExpense for out of pocket transactions. The employee must verify that this accounting is appropriate and make any necessary corrections. See derived accounting below.
2. **Accounting Derived from Expense Types** – Certain expense types will provide for the Resource Type segment of the accounting code block to be automatically updated. These include: airfare (80), car rental (80), hotels and lodging (80), individual expenses – other (80), meals and entertainment (non-taxable - 82), membership - individual (professional – MT), mileage (80), purchases – tools (BT), purchases – equipment/parts (BM), and purchases – other (BX). The employee must verify that this accounting is appropriate and make any necessary corrections.
3. **Capital Purchases (See Limits and Card Usage – Certain Capital Purchases)** - To account for minor materials, and miscellaneous overhead-related purchases that qualify for Credit Card usage, charge the appropriate project (specific, blanket or indirect work order) accordingly, using the appropriate major as follows:
   a. Electric 374 (either with various minors, or no minor)
   b. Electric 379 (no minor)
   c. Gas 324 (either with various minors, or no minor)
   d. Gas 329 (no minor)

All other capital accounting majors with exception of 374XXX, 379, 324XXX and 329 will NOT be allowed to be charged within iExpense. As a note, items purchased should be smaller, miscellaneous, minor items needed for capital projects. For questions about whether an item is a property unit, please contact Plant Accounting.

4. **Land –** Minor charges related to land assets should be charged to the appropriate level 300 account.

v. Timeliness

For financial accuracy, expense reports should be created and approved in the same month the expenses were incurred. Corporate credit card transactions must be completely approved online within 45 days of posting or the cardholder's account may be subject to suspension. Cardholders must submit the transactions in a timely manner allowing their supervisor adequate opportunity to approve them within the 45 day requirement.

1. **Notifications for Corporate Credit Card Transactions**
   - **a. 22nd of the Month –** Cardholders and the delegates established in iExpense will receive an email notification of outstanding transactions. Each employee should reconcile and get approved all of the listed transactions by the end of that month.
   - **b. Weekly –** If applicable, one of the following email notifications will be sent warning the appropriate individuals of actions needed:
     - i. **Outstanding Transactions Greater than 35 Days Old –** Goes to cardholder and any delegates established in iExpense.
     - ii. **Outstanding Transactions Greater than 40 Days Old –** Goes to cardholder, cardholders' supervisor, and any delegates established in iExpense.
     - iii. **Outstanding Transactions Greater than 45 Days Old –** Goes to cardholder, cardholder's supervisor, Program Office, and any delegates established in iExpense. Account is subject to suspension upon the Program Office receiving this notification.

d. Approvals

Expense reports must be approved by the employee's supervisor. However, an approver cannot approve an expense report which includes charges for themselves, a peer, or higher level position. The expense report must be transferred to the next level of supervision or, if the transfer is not possible, the expense report must include attached documentation such as an e-mail from the next level of supervision approving the expense prior to the supervisor approving the expense report. Approval authority limits are established in PeopleSoft based upon business needs. By approving the expense report, the approver is acknowledging:

- **i.** The expenses contained therein are reasonable and necessary business expenses and in compliance with Company policy.
- **ii.** The accounting is appropriate.
- **iii.** Receipt images are complete and legible in iExpense.

e. Limits and Restriction of Card Usage

- **i.** To minimize risk of fraud and/or abuse, certain suppliers are blocked from card transactions based upon the Merchant Classification Codes (MCC). The MCC's are established by the merchant and their processor. The Program Office and Ameren's providing bank cannot make changes to the MCC for a merchant.
- **ii.** Due to inefficiencies and/or potential risk, the following transactions are prohibited on the corporate credit card:
  1. Stock items
  2. Bulk fuels
  3. Temporary personnel services

4. Personal items (non-business related)
5. Chemicals and hazardous materials that do not have a Material Safety Data Sheet on file
6. Legal, professional, medical, or health care services
7. Any item requiring inspections prior to payment being issued
8. **Certain Capital Purchases – Only purchases of minor materials, overhead-related items, and minor land related expenses within threshold guidelines MAY BE purchased with a Credit Card.** Capital purchases must meet **ALL** of the following criteria:
    a. Purchases are NOT for items that are considered property units as shown in the Retirement Unit Catalog (such as computers, office furniture, capital tools and substation yard improvements)
    b. Purchases must NOT exceed $3,000 for any single item
    c. Purchases are NOT for items that are on an open blanket PO from any supplier
    d. Purchases are NOT for items that are on an open standard PO from any supplier Items that do not meet the above criteria should be purchased using the standard requisition process in iProcurement or EMPRV.

f. Reimbursement of Out of Pocket

i. Unless specified in a bargaining unit agreement, all employees will be reimbursed by direct deposit (ACH).
    1. Employees must provide their banking information to Accounts Payable by submitting a completed Employee Expense Direct Deposit Authorization Form (5866NS).
    2. It is the employee's responsibility to notify AP of any changes to their banking information.

ii. Check payments will be issued and mailed to the employee's home address as listed in PeopleSoft.

g. Deviations

i. Disputed Credit Card Transactions

Cardholders should first contact the merchant directly to resolve any transactions posted to their account determined to be a billing discrepancy, unauthorized transaction, etc.

1. If this is not possible or if cardholder is not able to reach agreement with the merchant, the cardholder must contact the card provider by calling the toll free number on the back of their card. The cardholder will be required to complete appropriate paperwork with the provider in order to reverse the charges.
2. Both the disputed charge and the reversal must be accounted and submitted for approval.
3. The Program Office only needs to be contacted when the resolution efforts of the provider are not satisfactory for the cardholder.

ii. Non-Business Charges on Corporate Credit Cards

Employees must reimburse Ameren for any personal charges inadvertently placed on the corporate account.

1. A negative expense report must be created in Oracle iExpense and submitted for approval. This will account for the transaction (s).
2. The employee must issue a check payable to "Ameren" for the amount of the overpayment.
3. Follow the instructions in the Employee Payments Related to Expense Reports Procedure.

iii. Fraudulent Charges on Credit Cards

In many cases, the card provider will prevent and/or automatically reverse any fraudulent charges. If contacted by the card provider, cardholders should promptly return the call using the phone number on the back of their card. If the cardholder identifies fraudulent charges on

their account, they must contact the card provider immediately using the toll free number on the back of their card and continue with steps 1- 3 under Disputed Credit Card Transactions. When fraud occurs against an account, the provider will most often terminate that account and issue a new one.

iv. **Expense Reports Out of Compliance**
Accounts Payable reserves the right to audit and reject expense reports for policy violations prior to reimbursements being issued.

6. Records

a. **Corporate Credit Card Applications –** Once received and processed for set-up of credit card account, applications will be maintained on file in the Program Office until the account is terminated.

b. **Documents Attached in Oracle iExpense –** Electronic documents attached in Oracle iExpense will be maintained in accordance with the standards as established by corporate policies on records retention.

c. **Original Receipts –** After receipts have been captured electronically, employees should maintain the paper originals for 2 years in a manner that could facilitate future reference.

7. References

The following information is available on Scholar:

a. Travel Reservations Help
b. Retirement Unit Catalog
c. Insurance Requirements for Non-Purchase Order On-Site Services
d. Oracle eBusiness Help
e. Rental Vehicle Travel Procedure
f. Corporate Credit Card Application
g. Employee Expense Direct Deposit Authorization – Form 5866NS
h. Employee Payments Related to Expense Reports Procedure (Non-Business Expenses)

Ameren Illinois Company
Other Purchases & Corporate Credit Card Expense Review

	588-BX Other Purchases	Included in Credit Cards	Net 588-BX Other Purchases
Celebrations	10,633	(296)	10,337
Doughnuts	426	(122)	304
Flowers	1,772	(1,503)	269
Kudos/ Employee Recognition or Safety Tangible Items & Gift Card Awards	51,015	(9,440)	41,575
New Employee Welcome Packets	1,222		1,222
Other	26	(14)	12
Total 588-BX Other Purchases	**65,094**	**(11,375)**	**53,719**
			Credit Card Transactions
Athletic Fields, Commercial Sports, Professional Sports Clubs, Sports Promoters			8,103
Bakeries			6,492
Bowling Alleys			140
Candy, Nut, Confectionery Stores			1,008
Card, Gift, Novelty, and Souvenir Shops			433
Caterers			15,077
Florists			4,243
Florists Supplies, Nursery Stock, and Flowers			26
Game, Toy, and Hobby Shops			1,569
Motion Picture Theaters			8
Organizations, Charitable and Social Service			38
Package Stores, Beer, Wine, Liquor			776
Record Shops			32
Schools, Elementary and Secondary			3,325
Theatrical Producers, Ticket Agencies			1,019
Total Credit Card Transactions			**42,289**
GRAND TOTAL 588-BX OTHER PURCH & CREDIT CARD TRANSACTIONS (ELECTRIC)			**96,008**
Comparison to Electric Order 13-0301 disallowance			**30% increase**

Ameren Illinois Company
Other Purchases & Corporate Credit Card Expense Review

Purpose: Review and recommend a self-disallowance amount for Other Purchases, 588-BX, and Corporate Credit Card Expenses. It is likely that calendar 2013 transactions are similar to Calendar 2012, which was reviewed in Electric Order 13-0301.

1. Other Purchases, 588-BX
    a. Downloaded all accounting transactions posted to Other Purchases, 588-BX
    b. Where applicable, downloaded accounting detail and expanded the accounting transaction to add expense justification
    c. Summarized Merchant Names
    d. Filtered Justification and/or Merchant Names on key words and identified amounts for disallowance, similar to 2013 final rate orders
    e. Query Words: Safety, Gift, Prize, Certificate, Award, Kudo, Flower, Florist, Anniv, Sympathy, Donut, Doughnut, Cake, Cookie, Snack, Soda, Party, Celebration, Holiday, Christmas, Xmas, Candy, New Empl, Drinks, and Company Store.
    f. Note: 588-BX is limited to Electric
2. Corporate Credit Card Transactions
    a. Summarized Credit Card Detail Transactions by MCC, Merchant Code Category using bank reports
    b. Queried detailed transactions for specific MCC. Where possible, matched the transaction rows to add expense justification to credit card detail. In large categories, reviewed Merchant Name to determine the likelihood of a self-disallowance recommendation. If that likelihood was very small, then the expense justification was not added.
        i. MCC Codes selected for detailed review: Accounting, Auditing & Bookkeeping, Athletic Fields, Commercial Sports, Professional Sports Clubs, Sports Promoters, Attorneys, Legal Services, Bakeries, Bowling Alleys, Business Services Not Elsewhere Classified, Candy, Nut, Confectionery Stores, Card, Gift, Novelty, and Souvenir Shops, Caterers, Clubs - Country Clubs, Membership, Private Golf Course, Crystal & Glassware Stores, Dental & Medical Laboratories, Dental/ Laboratory/ Medical/ Ophthalmic, Dentists & Orthodontist, Department Stores, Direct Marketing Catalog Merchants, Direct Marketing Other Direct Marketers, Doctors, Dry Cleaners, Employment Agencies, Temporary Help Services, Florists, Florists Supplies, Nursery Stock, and Flowers, Four Seasons, Game, Toy, and Hobby Shops, Gaylord Hotels, Golf Courses, Grocery Stores, Supermarkets, Hospitals, Member Financial Institutions - Cash Disbursement, Motion Picture Theaters, Motorcycle Shops and Dealers, Music Stores, Opticians, Optometrists, Organizations, Charitable and Social Service, Package Stores, Beer, Wine, Liquor, Pet Shops, Pet Food and Supplies, Record Shops, Recreation Services, Schools, Elementary and Secondary, Swimming Pools, The Ritz Carlton, Theatrical Producers (except Motion Pictures), Ticket Agencies, and Tourist Attractions and Exhibits
    c. Marked 588-BX transactions paid via corporate credit card, other transactions already mapped "Below the Line" and Split 01 Electric and 02 Gas transactions.

d. Sent all transactions selected for Product 01, Electric and Common, to Regulatory Services for review. They checked compatibility with other schedules and provided allocations for Elec/Gas/Common accounts and calculated Total adj. for Sch C-2.16.
e. Filtered Justification and/or Merchant Names on key words and identified amounts for disallowance, similar to 2013 final rate orders

Based on the review methodology noted above, we plan to disallow $96,008 in the 2014 Electric Formula Rate Case related to Other Purchases and Corporate Credit Card activity.