

Guidelines and Procedures Expense Reporting

OSI-NY Corporate Credit Cards

Purpose

- (a) The express purpose of the OSI corporate charge card is to provide a convenient form of payment for business travel needs. All business travel expenses of the cardholder should be charged to the Corporate Card. Except in an emergency situation, you may not use OSI corporate card for personal charges.
- (b) Employees should use the Corporate Card to pay for airline tickets, lodging, rental cars and meal costs. For locations that do not accept American Express or Diners Club cards, staff are kindly requested to use a personal credit card. OSI will reimburse all business-related costs incurred.
- (c) Cash advances are also available with the American Express Corporate Card.

Eligibility

- (a) OSI will provide (upon request) a Corporate Card to regular employees authorized to receive one by their department. Although issued through OSI, this card functions in the same way as any other personal credit card. You are personally responsible for reconciling all charges which appear on each monthly statement in a timely manner.
- (b) Note: The Finance Department will approve or deny each request on a case-by-case basis.

Application Process

- (a) To apply for the American Express Corporate Card a written request is submitted by the Department Head and must include the candidate's name and title. It is also necessary to provide a description of purpose and need.
- (b) The request is forwarded to the Compliance Officer in the Finance Department
- (c) Upon approval the Compliance Officer will provide you the application form.
- (d) The Compliance Officer will finalize the application and process your completed application with the card issuer (American Express or Diners Club).
- (e) Employee will be asked to sign acknowledgement of receipt of the card.

Purchases

- (a) Under no circumstances may the OSI corporate card be used to make payments on behalf of grantee individuals or organizations – including the purchase of air-tickets, equipment or accommodation. Under absolutely no circumstances should the card be used to make grants.
- (b) The OSI American Express Corporate Card may not be used to purchase office equipment (including, but not limited to, such items as computer software, computers, notebook computers, printers, personal digital assistants, fax machines or answering machines). This type of purchase is appropriately requested and purchased through the Systems Department.
- (c) The OSI corporate card may not be used to purchase general office supplies. These items are readily available through Facilities Management.

Personal Charges

- (a) If personal charges occur, a detailed explanation, along with a personal check made payable to Open Society Institute must be provided to Accounting. This should be attached to the monthly reconciliation of your corporate card statement.

Reconciliation

- (a) The corporate card monthly statement must be reconciled, coded appropriately and then signed by the traveler. The approved expense report is due in Accounting by the closing date of each month, which is posted on Concur Expense home page.
- (b) Note: If you are going to be out of town for an extended period of time, you must make arrangements to have your bill paid.

Cancellation of Privileges

- (a) Abuse of the OSI corporate card will result in cancellation of this privilege.
- (b) When an employee is no longer on the OSI payroll, (e.g. leave of absence without pay) the corporate card will be cancelled.
- (c) When the employee is no longer providing service to OSI, the department head must request the return of the card.

Membership Rewards Program

- (a) To the extent that this privilege and benefit is used for OSI business purposes such as upgrading tickets or purchasing services when traveling, OSI will pay the annual membership fee.

Cash Advances

The Accounting Department does not issue checks for cash advances to employees holding American Express corporate cards

For those with Amex cards, cash advances are available from ATMs bearing the blue American Express or Express Cash logo (in NYC also from NYCE and MAC machines):

1. Insert the American Express Card into the ATM
2. Enter your Personal Identification Number (PIN) when it is asked for. Then follow the instructions to withdraw cash.
3. After the ATM has processed your transaction, you will receive a receipt. Please save it.
4. Your cash advance transaction, plus a 2% Amex fee, plus any ATM fee, will appear on your next Amex billing statement.

- Cash advances may not be drawn earlier than 5 days before the departure on a business trip, and no later than on the last day of the trip. Cash advance is for travel expenses only.
- Please remember the amount of your monthly limit.
- Withdrawal of cash advances when not traveling is not permitted.
- Cash advances may not be used for personal expenses under any circumstances.
- The amount of cash advances should not exceed the estimated total cash needed for a trip.
- The unused advance may not be carried forward to the next trip.
- You will account for the expenses made from the cash advance at the same time you account for expenses charged to your American Express card.

· The advance is treated as an ordinary charge on your card, thus to clear your account, you must remit any unused/unaccounted for portion to OSI at the time you submit the expense report.

If you travel abroad, we strongly recommend that you obtain your cash advance before you depart.

American Express does not have ATMs in some countries. In addition, you may not be able to follow instructions at the foreign ATMs if you don't know the local language.

For the location of participating ATMs nearest you, call 1-800-CASH NOW (1-800-227-4669) or point your Internet browser to American Express ExpressCash <http://americanexpress.com/expresscash> ATM Finder:

Expense Reporting

(a) OSI reimburses employees for expenses incurred during business travel, provided that such expenses are determined to be necessary to the particular travel assignment.

(b) OSI also may reimburse the employees for business related expenses incurred in New York (or the location of the home office), such as local transportation, phone calls, business meals and entertainment expenses, provided that such expenses are determined to be necessary to the employee's assigned duties.

(c) Under the accountable plan that OSI follows, travel advances and reimbursement of expenses must meet three requirements:

· Advances and reimbursements must be made for business expenses only and must be reasonably related to the expenses the employee is expected to incur.

· Employees must adequately account to OSI for these expenses within a reasonable period of time (defined by IRS as within 60 days after they were incurred). OSI requires that expense reports have to be submitted within 30 days.

· Employees must return any excess reimbursement within a reasonable period of time (defined by IRS as 120 days after the employees pay or incur the expense). Excess reimbursement is defined as any amount for which you did not adequately account within a reasonable period of time (described above). For example, if you received a travel advance and you did not spend all the money on business-related expenses and did not return it to OSI, or you do not have proof of all your expenses, you have an excess reimbursement. OSI is required to report such amounts as income to the employee.

(d) All employee expenses should be reported using Concur Expense software. Employees who charge some or all of their expenses to a federally-funded program may use a Business Center payment request form.

(e) Request for approval for any submitted expenses implies that all information is true and complete and in compliance with the OSI Travel & Expense Guidelines and Procedures.

(f) The approver for all business travel-related expenses and other expenses must be an authorized signer for the program/department code being charged. The approver cannot be the traveler, and the approver should not report to the traveler.

(g) Incorrect or incomplete reports will be returned to the employee with a request for a corrective action

Receipts

(a) All expenses must be adequately documented.

(b) OSI requires original receipts for reimbursement of expenses.

(c) If the original receipt is not available, a written explanation of circumstances why receipts are missing must be provided in lieu of receipts.

(d) All receipts in a foreign language should be annotated or translated and a proof of the exchange rate attached to the report.

Delinquency Fees

Effective April 21, 2009, American Express will raise the minimum late fee to \$39 on accounts that remain unpaid at 45 days from the date of the statement. The second late fee of \$39 or 2.99% of the balance will be charged at 60 days past due. The card will be suspended if the account is 60 days past due.

Example: You received your statement dated May 5, 2009, on April 10th. The 45-day period is calculated from the closing date of the statement (April 5th) which means that if Amex does not receive your payment by May 19th you will be charged \$39 late fee.

Please note that OSI does NOT reimburse for late fees if the expense report is received after the stated deadline.

Concur, Outlook, and Auto-forwarding

The Systems Dept has devised a simple solution to an issue that was a source of frequent complaints - the preparer of an expense report (admin. assistant) is not notified about changes in the status of their manager's expense report.

The problem was that the accounting would send an expense report back for corrections and only the cardholder was notified via Concur's automated email status updates, but the assistant was unaware that he/she needs to log in to Concur to fix the report.

The Systems Dept has set up an Auto-forwarding rule in the Outlook, which automatically forwards to your assistant all messages sent to you from status_updates@concuworkplace.com when the subject lines begin with:

- *The Approval status has changed on the following expense report:*
- *The Payment status has changed on the following expense report:*

If you would like to have this rule set up in your Outlook, please send a [Trouble Ticket](#) to the Systems Department with your request. Please specify the name of the assistant to whom the emails should be forwarded.

This will not work if you have previously asked to disable the email status updates from Concur.

Important note: the rule will not forward email notifications that ask the manager to log in to Concur to APPROVE an expense report of their staff, i.e. the emails with the subject line: *The following expense report is ready for approval.*