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## M E M O R A N D U M

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**DATE:** March 8, 2010  
**TO:** U.S. Programs Staff  
**FROM:** USP Finance & Administration Department  
**RE:** Transition of Payments and Expenses Reports  
**CC:** A. Beeson, N. Youman, C. Gremski, C. Tegen

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For the past few months, the Finance & Administration Department has been reviewing and assessing U.S. Programs' existing administrative processes. Our main goal was to streamline these processes as much as possible, to make these more "User Friendly"; but also to ensure a smooth transition of tasks between the Program Associates (PA) to the F&A Administrative Coordinators (AC).

Starting in March, F&A's Administrative Coordinators will process all payment requests in PRS. We will also take over the processing of American Express reports, in Concur, for U.S. Programs Directors, Managers and Program Officers. PA's will continue to be responsible for processing their own expenses.

This memorandum addresses the guidelines and procedures that apply to all Open Society Institute employees and consultants; and most of all, introduces streamlined processes, tailored to USP's needs. The following documents should be used as a resource/guide for all payments and travel requests.

Each Fund and Campaign has been assigned to an AC. Your designated AC will contact you in the next couple of days to start the transition. Please review the documents attached to this email to ensure that we receive the required paperwork to process your requests in a timely manner.

### 1. **RESPONSIBILITY**

All Supervisors are responsible for actively reinforcing and promoting compliance by example and leadership and for monitoring the activities of their staff.

All OSI-NY Employees are responsible for knowing and understanding all methods and procedures set forth in the OSI Travel & Expense Guidelines, and for acting in compliance with them.

New approval and signature authority delegations have been implemented (Feb 2010) shifting some authority to align with the new USP structure. For current and new approvers, please make sure you are familiar with the OSI Travel & Expenses Guidelines to ensure your staffs are in compliance with all OSI guidelines. Please review the [Memorandum](#) for more details and the [Signatory Authority Table](#) for each Campaign/Fund.

## 2. **TRAVEL GUIDELINES**

All employees are responsible for understanding the [OSI Travel & Expenses Guidelines](#) that are available on KARL and for acting in compliance with them.

These Travel Guidelines apply to all OSI-NY staff employed by the Open Society Institute, and anyone authorized to travel on behalf of the organization.

Consultants, interns, temporary personnel, and recruitment candidates and anyone authorized to travel on OSI business, are held to the same responsibilities as employees within the scope of these guidelines.

## 3. **EXPENSE REPORTING**

### **A. OSI-NY Corporate Credit Cards**

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.

American Express cards are issued to staff that have a regular and demonstrated need to purchase goods and services or are required to travel on behalf of OSI. Employees must obtain approval from their department head and Finance prior to obtaining a corporate credit card (please refer to the [Application Process](#)). All employees have access to Concur to process expense reports for reimbursements. Instructions on how to log on can be found at [Concur Access](#).

### **B. Providing Paperwork for AmEx/Concur**

Once your AC has contacted you, please log onto Concur's profile page and delegate the AC as an assistant. Instructions can be found at [Concur – Delegate AC](#).

#### **You must submit the following to the AC by the 8<sup>th</sup> of each month.**

- A printed copy of your current AmEx statement
  - The online statement is available on the 5<sup>th</sup> of each month. Please make sure to sign up for the electronic statements at [americanexpress.com/register](http://americanexpress.com/register).
- Original receipts must be adequately documented with details on the front of each receipt
  - Include business purpose/description and any attendees name/title
  - Proper Campaign/Fund's program code (project code if applicable)
  - Indicate if there are any cross-program charges. For examples on how to describe expenses, please review [Definition of Expense Purpose](#).
    - Program Associates completing their own expense reports will also need to include any cross-program info in the detail field of Concur.
  - Receipts in a foreign language should be translated.
  - Include tips to any applicable receipts
- All business expenses must be charged to your OSI AmEx card. However, in rare instances that your OSI AmEx is not used for the expense, clearly label if it was paid with cash or a personal card and with the same documented details required of an OSI AmEx receipt.
- No receipts – a written explanation of why the receipts are not available must be provided in lieu of missing receipts.
  - This does not apply to hotel folios. Staff must obtain the hotel bill for itemizing and attach it to the expense report. Hotel will fax or email a duplicate bill upon request.
- Personal expense – flag any personal charges and provide a check to the AC for the correct amount payable to OSI.

Any AmEx report that is not submitted on time will incur a late fee of \$39. OSI will not pay the late fee and it will be charged to the cardholder personally.

### **C. Providing Paperwork for PRS Payments**

Concur should be the main system for staff travel expense reporting. In the case that a payment request is needed, please submit the following to the AC at least 3 weeks before the due date:

- Original receipts must be adequately documented with details on the front of each receipt
  - Include business purpose/description and any attendees name/title
  - Proper Campaign/Fund's program code (project code if applicable)
  - Indicate if there are any cross-program charges

If there are any questions after you have submitted your statement and receipts, the assigned AC will request that you complete a [Reconciliation Form](#). This form will provide additional information to help the AC complete the AmEx monthly report or PRS payment.

*Additional resources for AmEx and Concur*

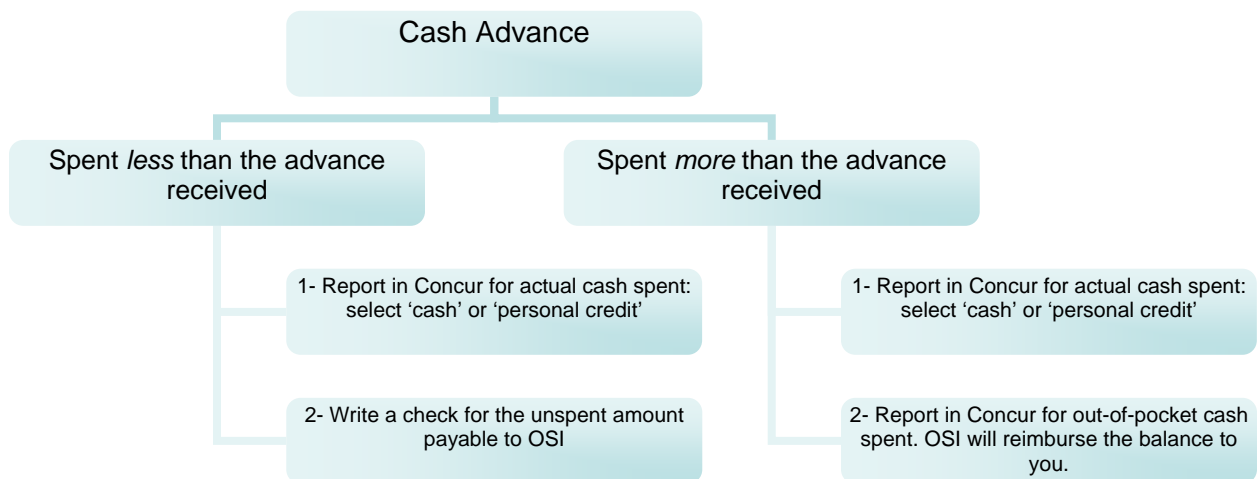
[Instructions for creating an expense report in Concur](#)

[Instructions for creating PRS](#)

### **Cash Advances**

- Cash advances may not be drawn earlier than 5 days before the departure of a business trip, and no later than on the last day of the trip.
- Cash advance withdrawals are not permitted without required business travel.
- Cash advances may not be used for personal expenses under any circumstances.

Cash advance is treated as an ordinary charge on your card. To clear your account, you must remit any unused/unaccounted funds to your AC at the time your expense report is due. Also, cash advance expenses must be reconciled at the same time you account for expenses charged to your AmEx card. Please clearly label cash advance receipts with the same documented details required of an OSI AmEx receipt. Please read [Reporting Amex Cash Advance](#) for more details.



## **D. Expense Reporting**

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

All employee expenses should be reported using Concur Expense software. 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. Incorrect or incomplete reports will be returned to the employee with a request for a corrective action.

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.

*Additional resources on expense reporting*

[OSI Travel & Expenses Guidelines](#)