

**Expense Management Regulations
of
Open Home Foundation**

TITLE 1. PURPOSE OF THE EXPENSE MANAGEMENT REGULATIONS
Article 1 – Purpose
1. These Expense Management Regulations govern the principles and guidelines related to the submission, approval, and reimbursement of all business-related expenses at Open Home Foundation (Foundation). These regulations ensure a transparent, auditable, and compliant process for managing all financial outlays.
2. These Regulations are adopted in accordance with article 9 of the Foundation Deed dated 5 September 2024.
TITLE 2. EXPENSE SUBMISSION AND PAYMENT
Article 2 – Expense Management System
1. The Foundation uses an expense management software to manage all expenses, including card issuance and reimbursements.
Article 3 – Payment Method
1. Employees must use their company credit cards directly to pay for expenses whenever possible.
2. If an employee uses their own money, they can submit the expense in the expense management software, but reimbursement requires invoices/receipts.
Article 4 – Receipt and Documentation Requirements
1. An invoice or receipt must always be uploaded for any expense paid for by the Foundation.
2. For online purchases, original invoices or receipts must be uploaded in PDF or equivalent format. If the vendor does not provide an invoice, printed PDFs of the order confirmation including header and footer may be accepted. Order confirmations should not be uploaded where invoices are available from the vendor.
3. For in-person purchases, a photograph of the receipt or invoice must be provided, showing an itemised breakdown. The Foundation cannot accept expenses without an itemised list, as such documentation is required for audit purposes.
4. For tips or where the total payment amount differs from the receipt amount, the terminal receipt must be uploaded to explain the difference. However, the tip field in the expense management system may be used without requiring additional documentation.
5. Where multiple receipts relate to a single expense, the expense must either be split into separate line items corresponding to each receipt or consolidated into a single pro forma invoice.
6. Pro forma invoices are only accepted in exceptional cases, namely where the submission of a regular invoice or receipt (including a photograph thereof) is not possible or would be disproportionate.
7. Paper receipts for purchases exceeding CHF 150.00 must be retained and submitted to the Finance team once per year for tax purposes.
Article 5 – Invoice Addressing and Currency
1. The official address of the Foundation must be used on the invoice whenever possible.
2. If the official address cannot be used, "Open Home Foundation" must be entered in the Company field along with the billing address.
3. If a billing address is not an option, the phrase "For the Open Home Foundation" must be included in the comments section. If available, "Open Home Foundation" should also be used in the reference field.
4. When a vendor offers payment in a non-local currency (e.g., CHF instead of local currency), the employee must always use the local currency for payments.
Article 6 – Expense submission timing
1. Any expenses must be submitted into the expense management software within 10 days of being incurred
2. Privately paid expenses must be reimbursed within 2 months after the expense submission
3. Expense submissions must be reviewed by the line manager or cost object owner within 7 days of being submitted.
TITLE 3. SPECIAL CIRCUMSTANCES FOR EXPENSES
Article 7 – Receipt Amount Discrepancies
1. Partial OHF Payment: If the entire expense is not paid by the Foundation, a proforma receipt must be written, listing all items paid by the Foundation.
2. Rounding Differences: If the invoice does not match the payment by more than 10 Cents/Rappen due to rounding, a proforma receipt must be created and uploaded with the original invoice. No action is required for differences below 10 Cents/Rappen.

3. Different Currencies: If the invoice currency differs from the payment currency, payment details showing the conversion rate must be additionally added.

Article 8 – Secondhand Products

1. When purchasing secondhand products, the vendor must provide a receipt containing the following information, and payment proof must be added to the expense submission:
 - a) Name and address of the supplier
 - b) Name and address of the recipient (OHF)
 - c) Date of Purchase
 - d) Precise description of the delivered goods and the price for the goods

TITLE 4. SUBMISSION DETAILS

Article 9 – Business Purpose / Description

1. The expense description must clearly state what was bought and what it was for.

Article 10 – Categories and Cost Centers

1. Every expense submission requires selecting both a Category and a Cost Center.
 - a) Category: Defines the type of cost ("What is your expense").
 - b) Cost Center: Defines the internal budget the expense falls under ("Who is paying your expense").
 - c) Both must be correct for approval or reimbursement.

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Trevor Schirmer