

A city skyline at sunset over water. The sky is a mix of orange, yellow, and blue. The city lights are visible, including a prominent tower with a spire on the left and a tall, thin tower in the center. The water in the foreground is dark blue with some ripples.

# Turn-Key Expense Claims™

Increasing Clarity, Focus, and Performance  
within Your Finance & Accounting Team

# About Next Horizon

- Long History of China-based Outsourcing (former Ernst & Young, Accenture, Capgemini, KPMG, Atos Origin, EDS, and McKinsey executives).
- Offices in Hong Kong, Macau, Singapore, Sydney, Auckland, and Guangzhou.
- Sample Clients Include:



A New Perspective for Finance  
is on the Horizon

**Outsourcing? Insourcing? How About a New Paradigm Instead?** Next Horizon will help your finance and accounting team reach new levels of performance, clarity, and focus. We guarantee the results and pay you cash upfront.

[www.nexthorizon.com](http://www.nexthorizon.com)

**NextHorizon™**  
Finance.Redefined.

# Introduction – Turn-Key Expense Claims™

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**1997** Microsoft Corporation launches MS Expense to enable 79,000 employees to submit expenses reports over the Web from any location at any time.

Microsoft uses MS Expense to manage USD 210 million in expenses and more than 200,000 expense reports per year.

Microsoft builds local currency and tax rules into MS Expense templates for 80 countries and adds functionality to allow electronic upload of American Express Corporate card data.

**2007** Next Horizon becomes first service provider to license MS Expense for commercial use.

Next Horizon adds scanning and imaging functionality to MS Expense and offers a hosted employee expense claim processing service.

## What is Turn Key Expense Claims™ ?

- The MS Expense application bundled with imaging and compliance services from Next Horizon.
- A flexible service priced on usage, with prices ranging as low as US\$ 0.50 per expense claim.
- A tool that allows:
  1. Claimants to submit expense claims over the Web from any location at any time.
  2. Approvers to view supporting receipts and approve claims over the Web from any location at any time.
  3. Next Horizon to perform 100% audit of claims against your company policies and flag exceptions.

## Economics – Variable Pricing on Actual Expense Claim Volumes.

### Turn-Key Expense Claims™ Transaction Pricing

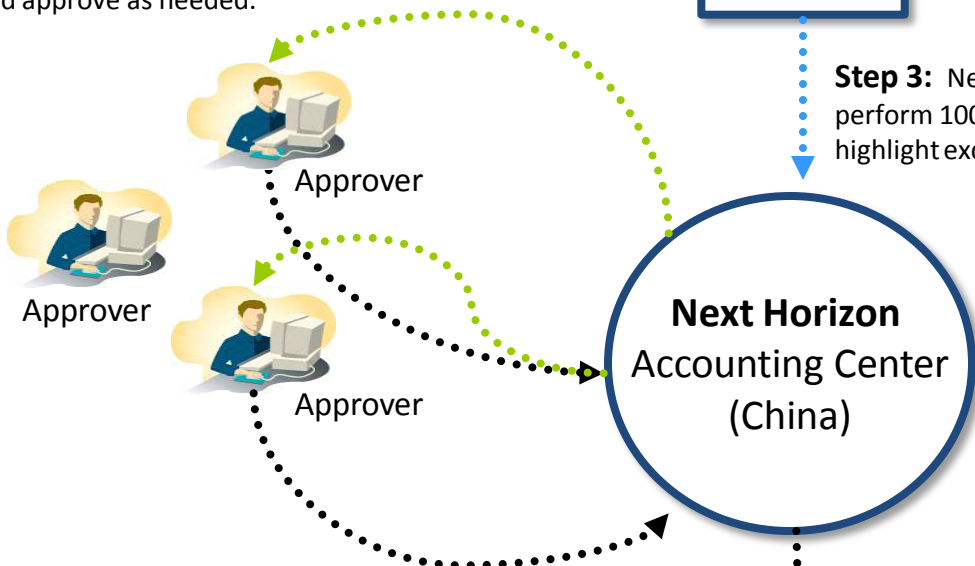
Expense Claims	Price Per Employee Expense Claim	
	HKD	USD
Up to 999	15.52	2.00
1,000 - 10,000	11.64	1.50
10,000 - 50,000	7.76	1.00
50,000 - 99,999	5.82	0.75
Over 100,000	3.88	0.50

### Pricing Principles:

- No upfront cost;
- Transaction Pricing;
- Volume Discounted;
- No minimum volume;
- Custom interface costs can be amortized in price;
- Baseline Billing in Advance with “true-up” rebate in following month.

# How it Works - Next Horizon Processes Documents and Client Approves.

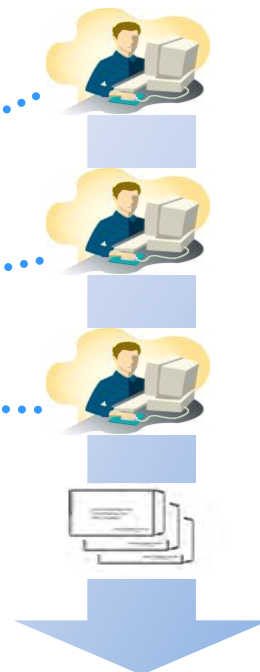
**Step 4:** Client Approvers review on-line expense reports and approve as needed.



**100% Audit to Client Policy**

**Step 3:** Next Horizon staff perform 100% audit and highlight exceptions to policy.

**Step 1:** Client personnel incur business related expenses and submit expense claims along with supporting documentation.



**Step 5:** Next Horizon staff review, reconcile, and post all approved payments to payables ledger for further processing.

**Financial System (Payables Ledger)**

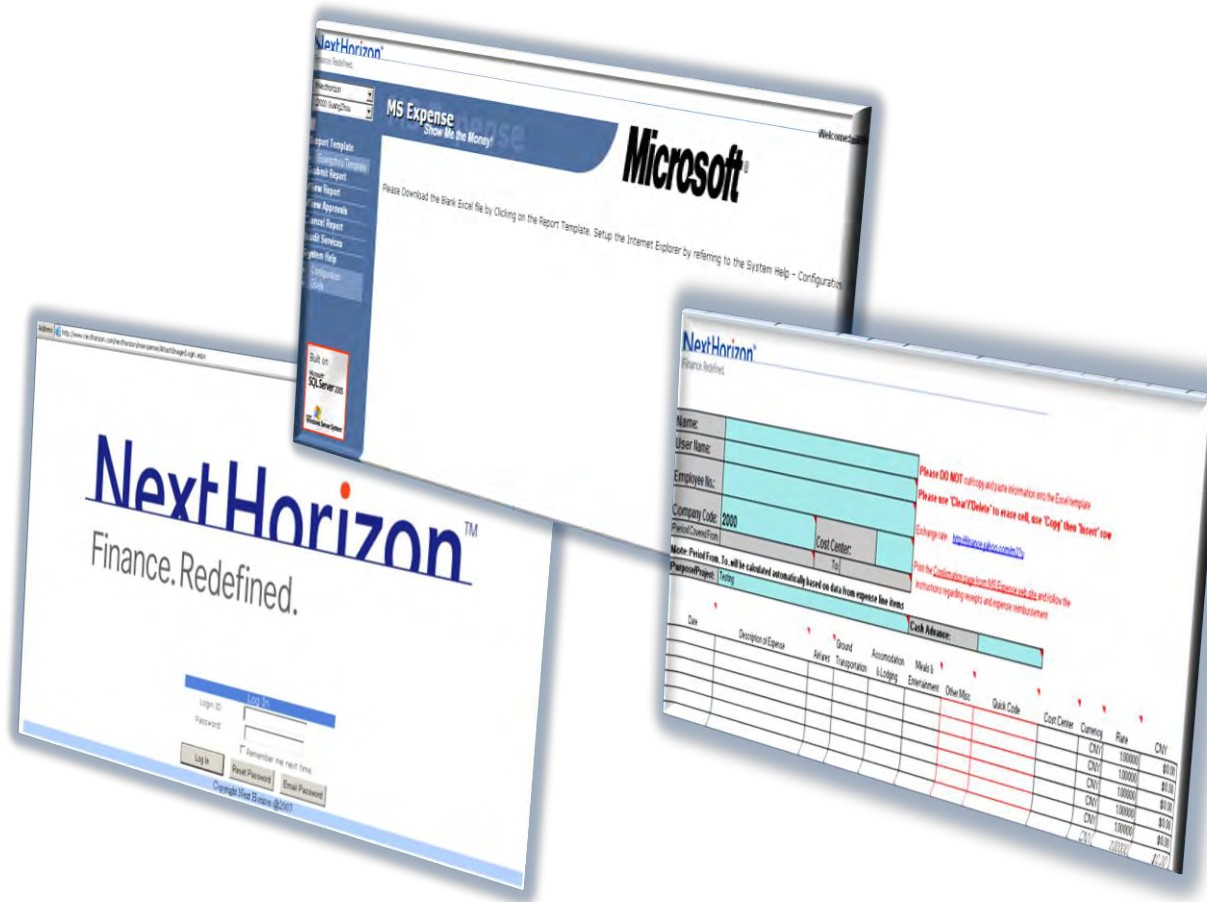
**Next Horizon Scanning Location (Hong Kong)**

**Step 2:** Next Horizon staff scan supporting documentation to the expense claim workflow and archive hardcopies per client / legal requirements.

**Notes:**

- 1) Interface with payroll and pay slips.
- 2) Bank payment system interface not shown.
- 3) Corporate card administration.

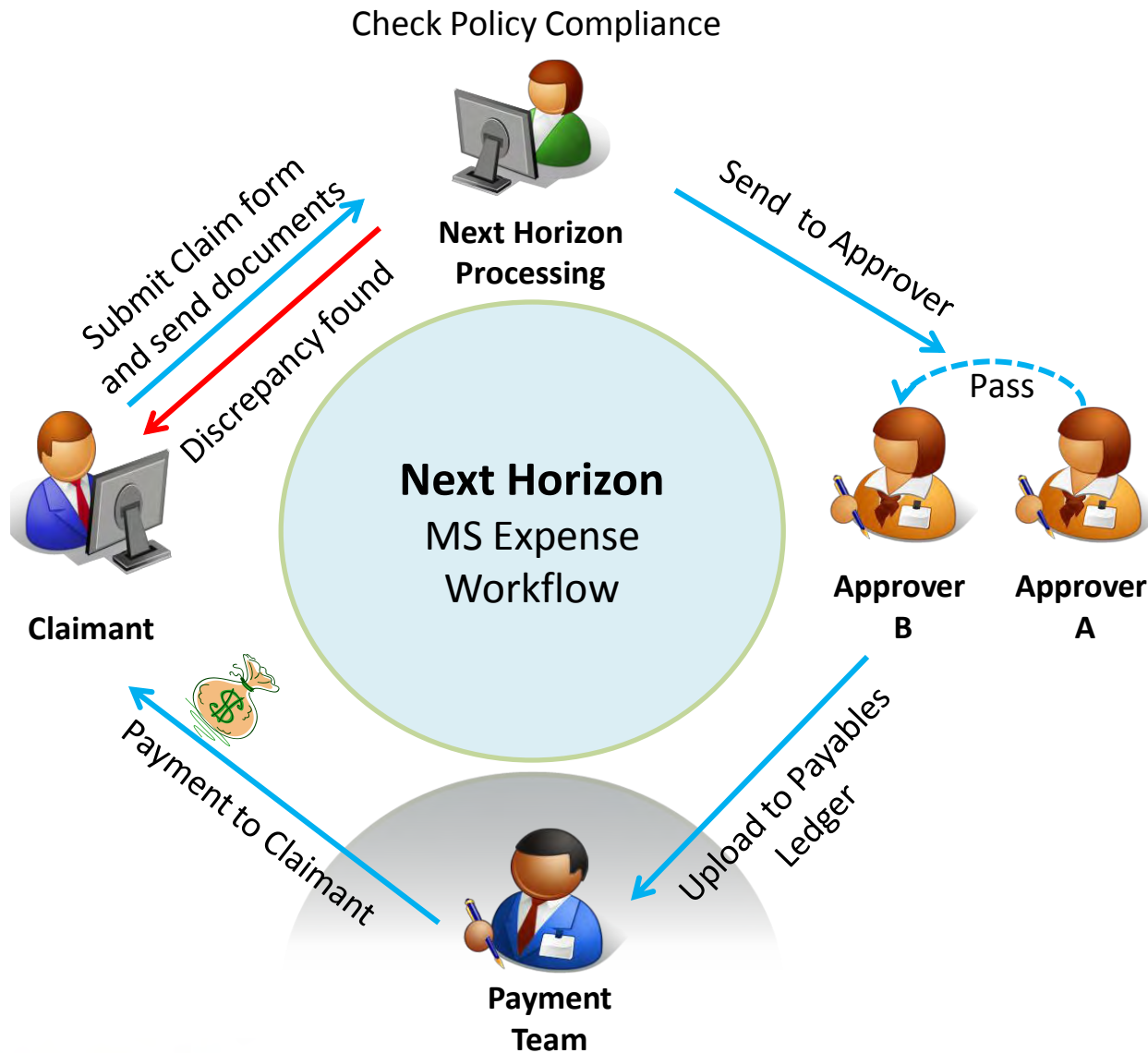
# How it Works – A Simple and Flexible Web-Based Tool.



- **Web Based System**  
Claimant or Approver can access the system anytime or anywhere with Internet connection.
- **User Friendly Interface**  
Claimant can download a simple excel-based claim form template from the web and save for future use. Workflow rules are flexible.
- **Document Imaging and Auditing**  
Next Horizon scans and makes available all receipts and performs a 100% review against your company policy.

<http://www.nexthorizon.com/nexthorizon/msexpense>

# How it Works – Overview of Workflow Logic.



## Claimant

- Download and submit the claim form via MS Expense;
- Mail original documents to Next Horizon Processing Center.

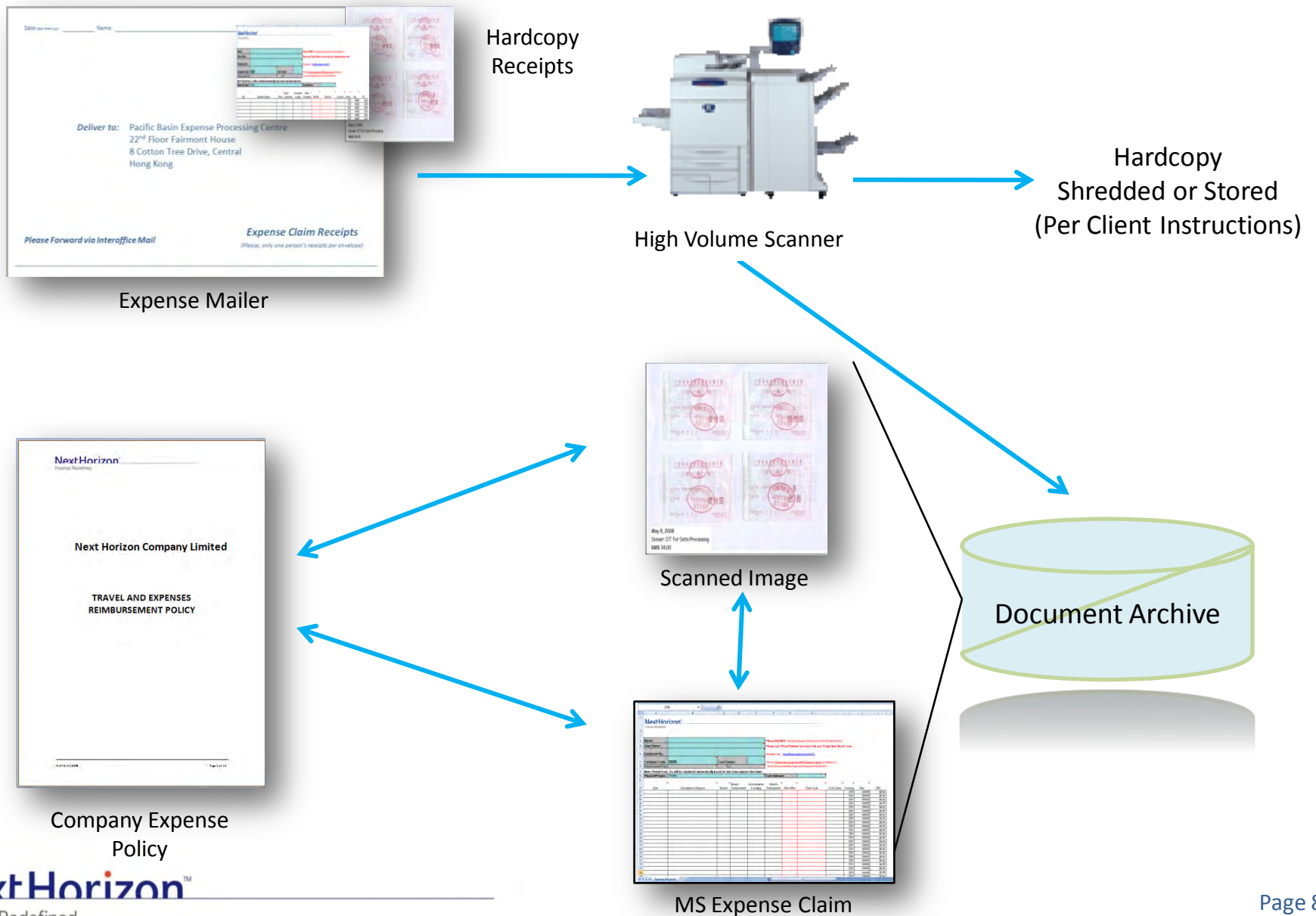
## Next Horizon Team

- Scans image;
- Matched supporting documents to claim;
- Reviews claim against policy;
- Pass to Approver if no discrepancy found.

## Approver

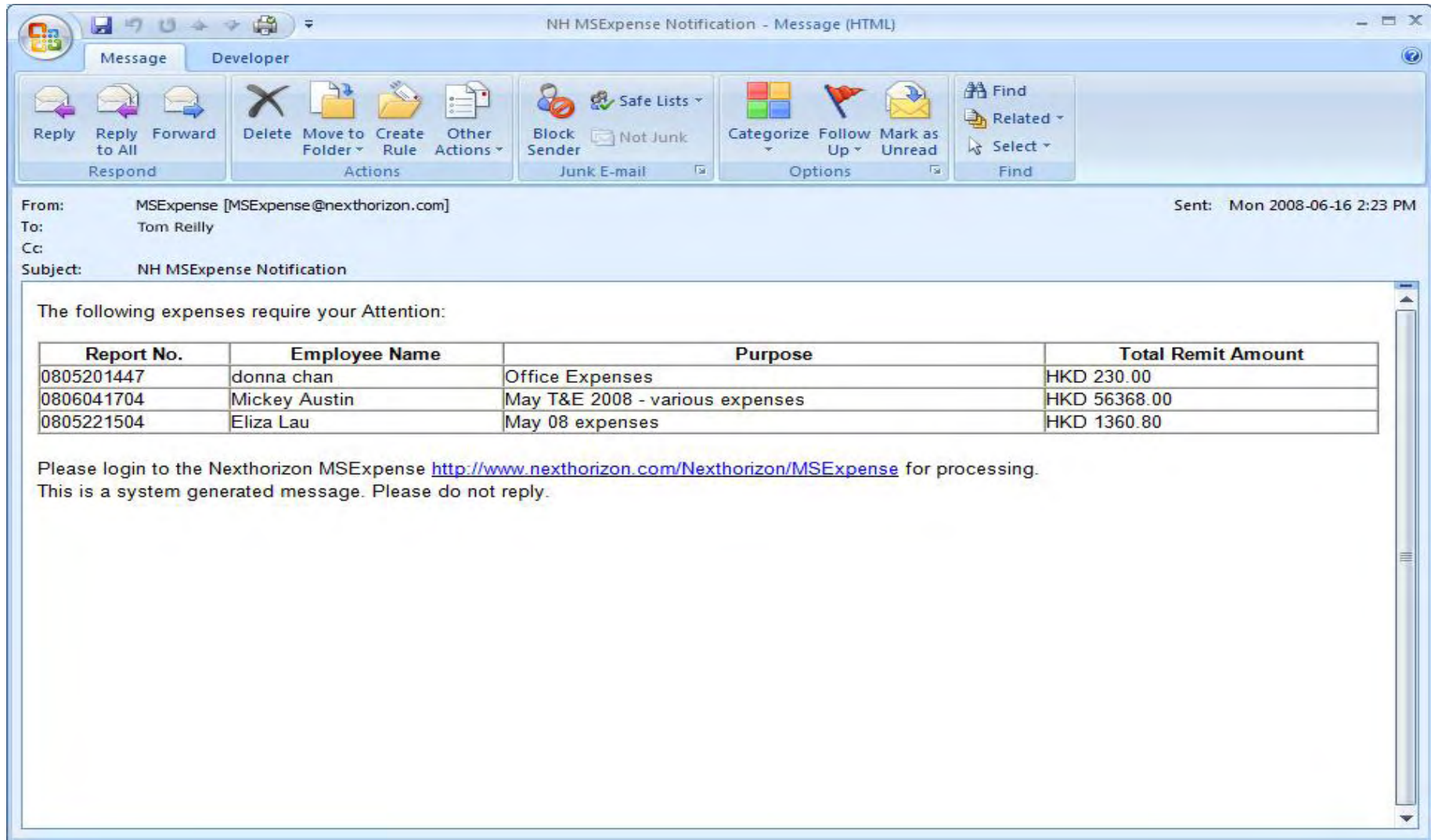
- Approves or rejects claim.

# How it Works – Overview of Hardcopy Document Flow.



# Approving An Expense Claim

# How it Works – Approver Receives E-Mail Summary of Expense Claims.



From: MExpense [MExpense@nexthorizon.com] Sent: Mon 2008-06-16 2:23 PM  
To: Tom Reilly  
Cc:  
Subject: NH MExpense Notification

The following expenses require your Attention:

Report No.	Employee Name	Purpose	Total Remit Amount
0805201447	donna chan	Office Expenses	HKD 230.00
0806041704	Mickey Austin	May T&E 2008 - various expenses	HKD 56368.00
0805221504	Eliza Lau	May 08 expenses	HKD 1360.80

Please login to the Nexthorizon MExpense <http://www.nexthorizon.com/Nexthorizon/MExpense> for processing.  
This is a system generated message. Please do not reply.

# How it Works – Approver Receives E-Mail Summary of Claims.

The following expenses require your Attention:

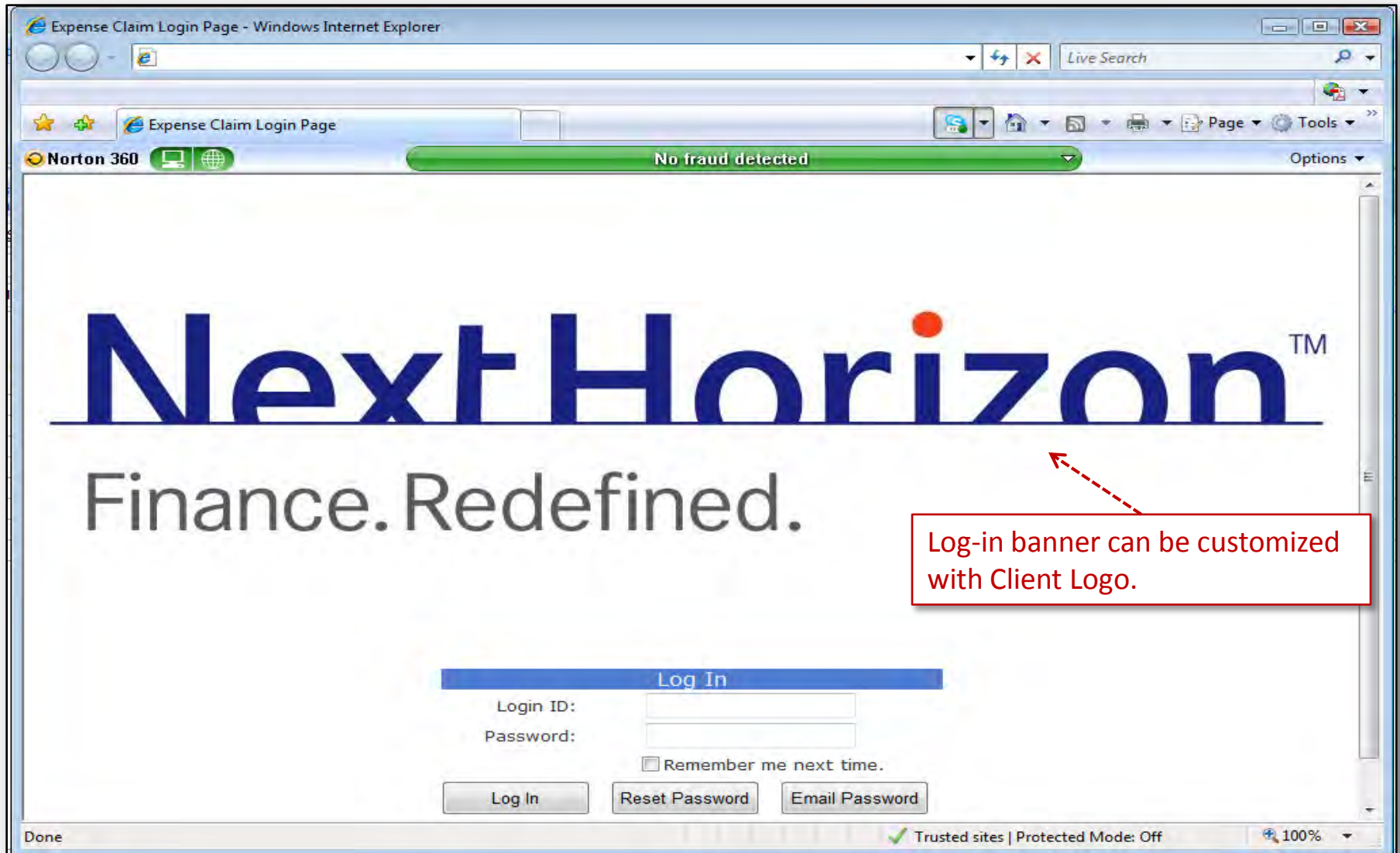
Report No.	Employee Name	Purpose	Total Remit Amount
0805201447	donna chan	Office Expenses	HKD 230.00
0806041704	Mickey Austin	May T&E 2008 - various expenses	HKD 56368.00
0805221504	Eliza Lau	May 08 expenses	HKD 1360.80

Please login to the Nexthorizon MSExpense <http://www.nexthorizon.com/Nexthorizon/MSExpense> for processing.  
This is a system generated message. Please do not reply.

Approver can click this link to go to MS Expense.

For example, Mickey Austin submitted a HKD claim related to a May T&E.

# How it Works – Approver Logs In To Next Horizon Expense Portal.



# How it Works – Approvers Can View Claims and Receipts On the Web.

MS Expense - Windows Internet Explorer  
http://www.nexthorizon.com/nexthorizon/msexpense/default.asp?UserName=tom.reilly&CompanyCode=1000&Checker=&ExpChecker=Operator

NextHorizon™  
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Welcome: tom.reilly [Log Off](#)

Nexthorizon  
1000 HK

Report Template  
• HK template  
Submit Report  
View Report  
View Approvals  
Cancel Report  
Audit Services  
System Help  
• Configuration  
• Guide

## View Approvals

Expense Reports waiting approval of TOM.REILLY

	Report#	Requestor	Total Amount	Purpose	Submit Date
Approve Reject Hold	<a href="#">0806041704</a>	Mickey Austin	56,368.00 HKD	May T&E 2008 - various expenses	May 23, 2008
	<a href="#">0805221504</a>	Eliza Lau	1,360.80 HKD	May 08 expenses	May 22, 2008
	<a href="#">0805201447</a>	donna chan	230.00 HKD	Office Expenses	May 20, 2008

Submit

Built on  
Microsoft  
SQL Server 2005  
Windows Server System

Approver can click this link to review expense claim details.

Done  
Trusted sites | Protected Mode: Off | 100%  
allan cheung - Out... 星光財經網 128128... Blank Page - Wind... MS Expense - Wind... other Microsoft PowerPo... 2:46 PM

# How it Works – Approvers Can View Claims and Receipts On the Web.

The screenshot shows a web browser window displaying the Next Horizon MS Expense application. The page title is "View Approvals" and the subtitle is "Expense Reports waiting approval of TOM.REILLY". A table lists two expense reports with columns for Report#, Requestor, Total Amount, Purpose, and Submit Date. A red callout box highlights a "View Receipt" button in the bottom right corner of the table area.

**Expense Reports waiting approval of TOM.REILLY**

Approve Reject Hold	Report#	Requestor	Total Amount	Purpose	Submit Date
<input type="radio"/>	<a href="#">0806041704</a>	Mickey Austin	56,368.00 HKD	May T&E 2008 - various expenses	May 23,2008
<input type="radio"/>	<a href="#">0805221504</a>	Eliza Lau	1,360.80 HKD	May 08 expenses	May 22,2008

**Expense Report Summary**

Report Tracking #: 0806041704      Company: 1000      Fiscal Year: 2008  
Approving Manager: TOM.REILLY  
Purpose/Project: May T&E 2008 - various expenses  
Corporate Card Expense: No

Name: Mickey Austin      Employee #: 1020001      User Name: MICKEY.AUSTIN  
Cost Center: 300      Expense From: April 1,2008      Expense To: May 31,2008  
Total Expenses: 56,368.00 HKD      Submitted By: MICKEY.AUSTIN      Submitted On: May 23,2008

**Expense Report Details**

Date	Expense Category	Cost Center	Currency	Tax	HKD
April 1,2008	Meals & Entertainment	300	HKD	0.00	566.00
Description	dinner meeting - Austin/Reilly				

**Callout:** Approver can click this button to review the supporting receipts.

# How it Works – Approvers Can View Claims and Receipts On the Web.

The screenshot displays the Next Horizon MS Expense web application. The main window shows the 'View Approvals' page with a table of expense reports. A red box highlights a callout: 'Images scanned by Next Horizon are indexed for full archive, search, and retrieval functionality.' Below the table is an 'Expense Report Summary' for Mickey Austin, report # 0806041704, with a total expense of 56,368.00 HKD. To the right, two scanned receipts are shown. The first receipt is for 'The American Club Hong Kong' dated 10 Apr 08, totaling 566.00. The second receipt is for 'The American Club Hong Kong' dated 10 Apr 08, totaling 655.00. The interface includes a navigation menu on the left and a taskbar at the bottom.

Approve	Reject	Hold	Report#	Name	Amount
<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<a href="#">0806041704</a>	Mickey Austin	56,368.00
<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<a href="#">0805221504</a>	Eliza Lau	1,360.80

**Expense Report Summary**

Report Tracking #: 0806041704  
Approving Manager: TOM.REILLY  
Purpose/Project: May T&E 2008 - various ex  
Corporate Card Expense: No

Name: Mickey Austin Employee #:   
Cost Center: 300 Expense From:   
Total Expenses: 56,368.00 HKD Submitted By:

Date	Expense Category
April 1, 2008	Meals & Entertainment
Description	dinner meeting - Austin/Reilly

**The American Club Hong Kong**  
Legends  
00317 Chu Yee Ming  
Tbl B3 Chk 817384 Gst 2  
-01 Apr.08..21:26

Food : 374.00  
Bev : 192.00  
Check average 566.00  
Mileage awarded 70 miles

22:07 Total 566.00

Signature  
Thank You  
Card No: A-200  
Name: MICKEY C AUSTIN

**The American Club Hong Kong**  
The Clipper  
00611 TakChung Kong  
Tbl 5 Chk 124825 Gst 3  
10 Apr.08 22:44

1 Old Fashioned Lemon 27.00  
1 Iced Tea (Glass) 26.00  
3 Ice Lemon Tea Set 0.00  
1 C-FOWATERHELDINGSALAD 126.00  
1 C-FOWATERHELDINGSALAD 126.00  
1 Chef Daily Soup 58.00  
1 Prawn Crabmeat Salad 188.00  
1 Caesar Quail Egg 98.00

14:09 Total 655.00

Food : 628.00  
Bev : 27.00

Signature  
Thank You  
Card No: A-200  
Name: MICKEY C AUSTIN

# Creating An Expense Claim

# How it Works – Claimant Downloads Excel Claim Form From The Web.

This portion of Web address can be customized for client name (e.g., ABC Company).

http://www.nexthorizon.com/nexthorizon/msexpense

Address http://www.nexthorizon.com/nexthorizon/msexpense/AttachImage/Login.aspx

# Next Horizon™

Finance. Redefined.

**Log In**

Login ID:

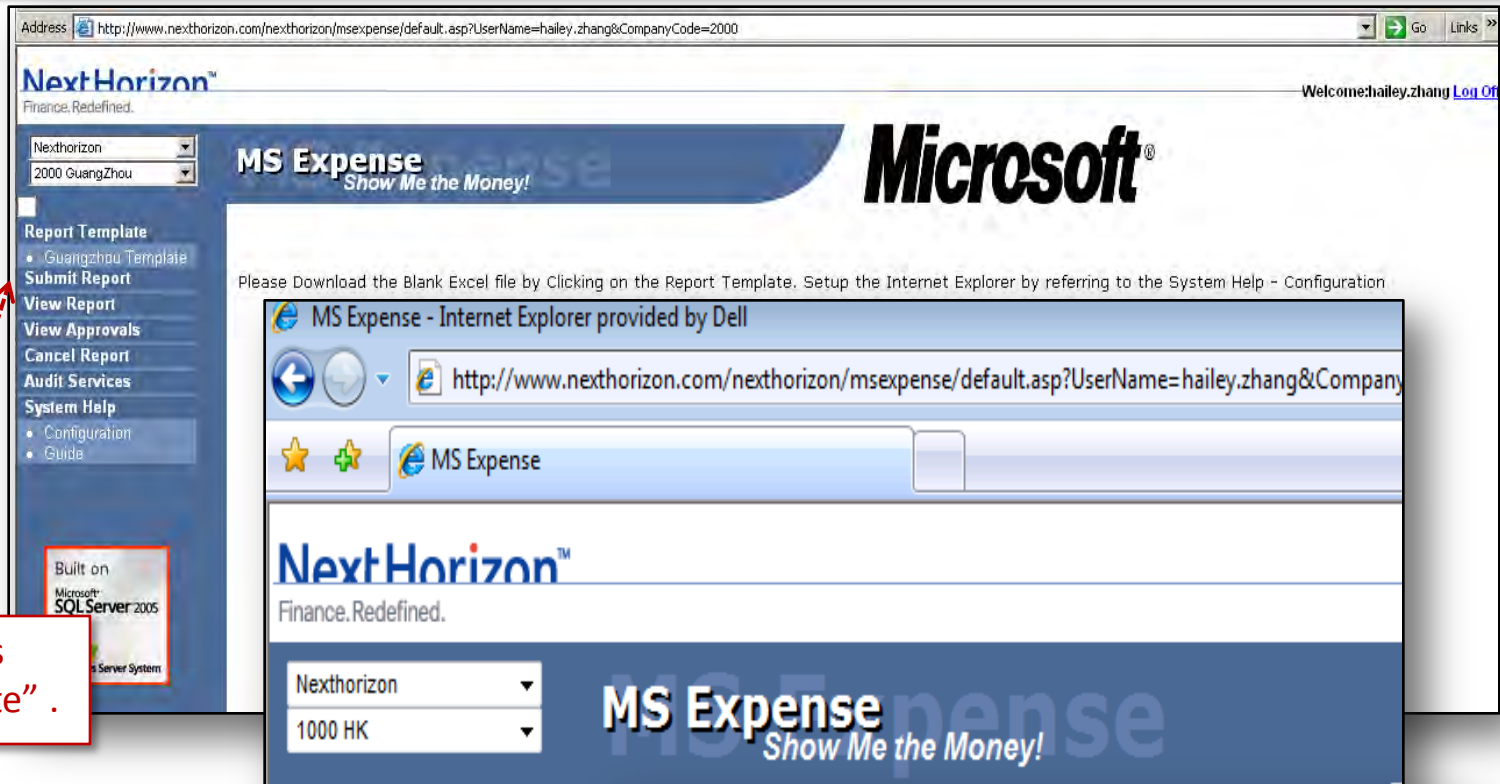
Password:

Remember the next time.

Copyright Next Horizon @2007

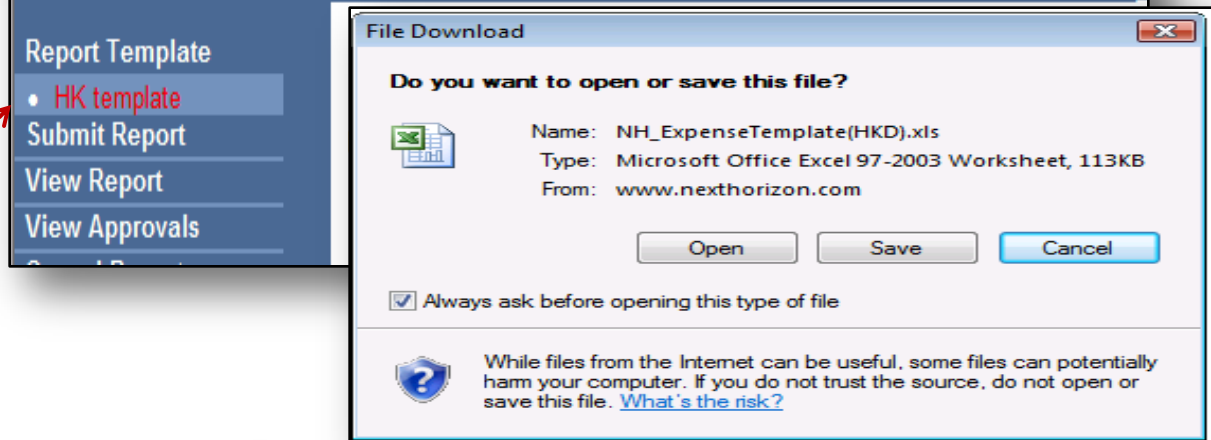
Claimant fills in user name and password and selects 'log-in'.

# How it Works – Claimant Downloads Excel Claim Form From The Web.



Claimant selects  
“Report template” .

Claimant selects  
proper template for  
his or her location  
(e.g., “HK template”/  
or “Macau template”,  
etc.)



# How it Works – Claimant Uses Simple Excel Form Each Month.

Form can be customized using client logo.

The screenshot shows an Excel spreadsheet titled 'ExpenseReport'. At the top left, the 'NextHorizon' logo is displayed with the tagline 'Finance. Redefined.' A red dashed arrow points from a text box above to this logo.

Form fields include:

- Name: (empty)
- User Name: (empty)
- Employee No.: (empty)
- Company Code: 2000
- Cost Center: (empty)
- Period Covered From: (empty) To: (empty)
- Purpose/Project: Testing
- Cash Advance: (empty)

Instructions and notes are provided in red text:

- Please DO NOT out/copy and paste information into the Excel template
- Please use 'Clear'/Delete' to erase cell, use 'Copy' then 'Insert' row
- Exchange rate: <http://finance.yahoo.com/m3?u>
- Print the Confirmation page from MS Expense web site and follow the instructions regarding receipts and expense reimbursement
- Note: Period From..To..will be calculated automatically based on data from expense line items

The main data table has the following columns: Date, Description of Expense, Airfares, Ground Transportation, Accomodation & Lodging, Meals & Entertainment, Other Misc, Quick Code, Cost Center, Currency, Rate, and CNY. The table contains 22 rows of data, all with a Rate of 1.00000 and a CNY value of \$0.00.

Once downloaded, Excel claim form can be saved and re-used each month (or a new one can be downloaded anytime from the web).

When complete, claimant uploads form to Next Horizon Expense Portal for approval.