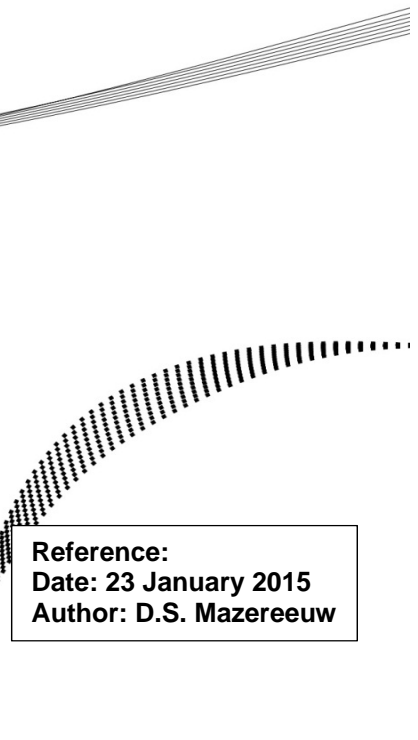
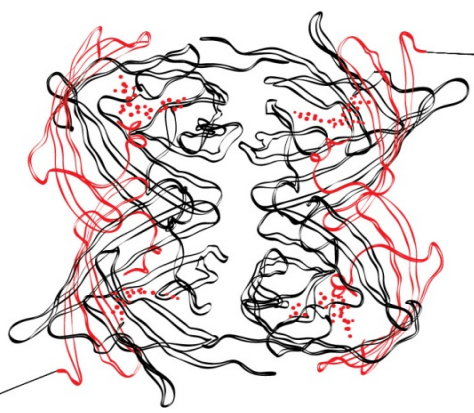
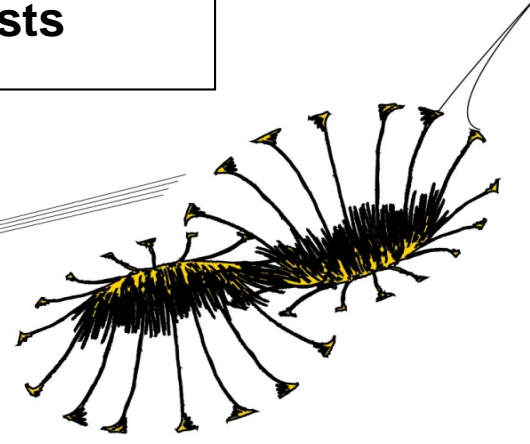


**University of Twente's Claim
Procedures for Other Costs**



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Introduction

The University of Twente is faced with a growing demand for insight into the most efficient method for processing the claims submitted and the reimbursements of costs in its financial administration. What's more, since 2012 institutions of higher education are obliged to have valid organization-wide regulations for submitting expense claims. The Ministry of OC&W defines claims as reimbursements for costs incurred or services rendered. These include travel and accommodation costs (both domestic and abroad), representation expenses (including costs of lunches and dinners) and other costs. These relate to costs that an employee paid himself in advance as well as costs paid directly by the UT.

The purpose of this document is to draw up an inventory of current regulations relating to claiming costs, to clarify them and where necessary supplement them with a view to internal and external accountability. In fact, claims are currently a sensitive subject, mainly due to the fact that the UT makes use of public funds. This makes it necessary to draw up claim regulations and establish unequivocal standards.

Article 1 Definitions

- a. Budget-holder: the person responsible for managing the budget of the organization's department in which an employee works.
- b. Board: the university's Executive Board.
- c. Employee: a person employed by the university.
- d. University: University of Twente.
- e. Web portal: the website <http://webapps.utwente.nl/myapps/nl/myappsservlet> on which the digital claim forms can be found.

Article 2 Applicability

1. Other costs are involved if an employee incurs costs, with the permission of the budget-holder, relating to the purchase of job-related goods or services.
2. The following costs are not other costs in the sense of these regulations, due to separate purchasing contracts:
 - travel and accommodation costs within the framework of a work-related trip;
 - costs of re-location, pension and commuting;
 - costs of office supplies and office furniture;
 - costs of laptops, tablets, PCs, mobile telephones and other equipment;
 - costs of catering on Campus (takes place directly via Sodexo or The Gallery);
 - costs of Dutch-English translations and English text-editing, except for scientific articles and papers;
 - costs of hiring third parties.

Separate claim forms for these costs have been placed on the university's web portal.

Article 3 General provisions

1. The purchase of job-related goods or services should preferably be invoiced directly to the university.
2. If the university cannot be invoiced, then other costs that an employee has paid in advance are eligible for reimbursement.
3. If the university has a maximum sum for certain business costs, then the reimbursement mentioned in para. 2 will never exceed that sum.
4. Other costs will only be reimbursed insofar as they have actually been incurred. The employee must provide evidence of payments.
5. Any allowance towards costs that an employee receives from a third party will be deducted from the university's reimbursement.
6. Job-related goods purchased by an employee, and which were reimbursed by the university, remain the property of the university.

Article 4 Authorization

1. The budget-holder assesses the necessity of costs incurred, thereby paying due heed to the standards of reasonableness and fairness.
2. The budget-holder monitors compliance with tendering agreements that the university has concluded with suppliers.

Article 5 Claims

1. The employee shall claim other costs that he has paid, and for which he received no (fixed) reimbursement from the university via any other route, within 3 months after purchasing the goods or services, using the web application "*declaratie buitenland en overige costs*" ["claiming international costs and other costs".
2. Together with the claim the employee submits an invoice for other costs.
3. If the claim relates to other costs that were incurred within the framework of a course of study that the employee is taking on the orders of the university or with the university's permission, or as educational leave or sabbatical leave, then the employee encloses with the claim a copy of the decision showing which costs are eligible for reimbursement.
4. Entitlement to a reimbursement of other costs lapses in the event of failure to claim in good time. In that case any advance paid will be set off against other claims and/or the employee's salary.

Article 6 Representation costs

1. Other costs for purchasing small courtesies/gifts for employees on the occasion of special occasions (e.g. birth and marriage) fall under the heading "representation costs". When purchasing small courtesies/gifts, the employee shall pay due heed to the UT's Regulations on Special Occasions & Circumstances, including the maximum sums indicated.
2. Other costs for purchasing gifts for external contacts fall under the heading "representation costs". A maximum amount of €50.00 per gift per person applies to these costs.
3. Other costs of lunches and dinners that are offered to external business contacts fall under the heading "representation costs". These are subject to a maximum sum of €25.00 (incl. VAT) per person for lunches and a maximum sum of €50.00 (incl. VAT) per person for dinners. Tips are only reimbursed in countries where these are regarded as the general norm.
4. The costs of lunches and dinners that an employee consumes while on a job-related trip are not other costs within the meaning of these regulations. These costs are claimed and reimbursed according to the UT's Business Trip Reimbursement Arrangements.
5. Other costs relating to membership of a professional association or a networking organization fall under the heading "representation costs".

Article 7 Training costs

1. Other costs relating to taking a course, a programme of study or attending a congress or seminar fall under the heading "training costs".
2. Travel and accommodations costs relating to training are not costs within the meaning of these regulations. These costs are claimed and reimbursed in accordance with the UT's Business Trip Reimbursement Arrangements.

Article 8 Miscellaneous costs

As far as the claiming process is concerned, all other costs that do not fall under the headings mentioned in articles 6 and 7 are regarded as miscellaneous costs.

Article 9 Expense Allowance Scheme

The expense allowance scheme is a new arrangement for employee reimbursements and allowances. Claims must fulfil the conditions of the expense allowance scheme. These conditions can be obtained from the HR department via http://www.utwente.nl/oput/nieuws/uitstel_werkcostsregeling/.

Article 10 Final provisions

1. In exceptional cases, the Board can diverge from these regulations where their strict application would lead to unfairness. In that case the Board can make special arrangements with the employee.
2. These regulations come into effect on 1 February 2015. All existing claim regulations for other costs, centralized and decentralized, lapse as of that date. The regulations apply to all departments of the university.