

REGULATIONS ON DECLARING EXPENSES

UNIVERSITY OF TWENTE

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INTRODUCTION

The University of Twente is required to provide insight into how expense claims and reimbursements can be processed correctly in its financial administration. Furthermore, since 2012 higher education institutes are obliged to have valid, organisation-wide regulations on declaring expenses. The Ministry of Education, Culture and Science has defined expense claims as reimbursements of costs incurred or services rendered. These include travel and accommodation expenses (both home and abroad), representation expenses (including lunch and dinner expenses) and other expenses. These include both expenses that an employee has paid in advance and costs paid directly by UT.

This document replaces the regulations on declaring other expenses and the reimbursement scheme for work-related travel. This concerns the “Declaratievoorschrift overige kosten Universiteit Twente version 10 oktober 2016” and “Vergoedingsregeling dienstreizen Universiteit Twente version 22-01-2014” (recently amended 01-10-2016). With effect from 28 August 2023 the document has been revised in order to reflect the current state of affairs.

Expense claims are a sensitive subject, especially as UT uses public funds and must therefore be publicly accountable. This makes it necessary to draw up regulations for claiming expenses and set clear standards.

ARTICLE 1 DEFINITIONS

Budget holder	the person charged with managing the budget of the organisation
Administrator	the person responsible for the management of a unit as described in the university's Administrative Regulations (bestuurs- en beheersreglement)
Board	the university's Executive Board
Employee	a person in the employment of the university
University	University of Twente
Unit4	the online expense claims system for employees

ARTICLE 2 APPLICABILITY

1. Other expenses, representation expenses and travel expenses apply if an employee incurs costs for the university with the permission of the budget holder. Other expenses must be related to the purchase of job-related goods or services. To claim travel expenses, it must be necessary for the employee to travel in the Netherlands or abroad for their work. This does not mean commuting or on Campus.
2. If an employee works more than half the scope of their employment at a place other than their usual location either in the Netherlands or abroad for a continuous period of at least 4 weeks, that will not be considered as work-related travel and therefore does not fall under these regulations. Such situations are considered as working elsewhere temporarily, either in the Netherlands or abroad. The costs of working elsewhere temporarily or of a sabbatical are considered as miscellaneous expenses. When submitting an expense claim for working elsewhere temporarily or a sabbatical, employees must add a copy of the agreements that have been made stating which expenses are eligible for reimbursement.
3. The following costs are not considered other expenses or work-related travel expenses in the sense of these regulations as a result of separate purchasing contracts or applicable legal provisions:
 - costs of relocation, temporary accommodation and commuting;
 - costs of office supplies and furniture;
 - costs of laptops, tablets, PCs, mobile telephones and other equipment. This equipment must be purchased through the designated purchase procedure;
 - costs of Dutch-English translations and the editing of English texts with the exception of academic articles and papers;
 - costs of hiring third parties;In special circumstances the administrator may decide to deviate from the above. Expense claims must be accompanied by supporting documentation.

ARTICLE 3 GENERAL PROVISIONS

1. Necessary work-related costs should preferably be invoiced directly to the university.
2. If it is not possible to invoice the university, expenses that an employee has paid themselves will be eligible for reimbursement.
3. If the university stipulates a maximum amount for specific business expenses, the reimbursement referred to sub 2 above may never exceed this amount.
4. Expenses are reimbursed only if and when actually incurred. Employees must provide proof of this by submitting supporting documents. It is only possible to deviate from this rule if and insofar an employee cannot reasonably be expected to provide supporting documentation. If the budget holder or administrator is of the opinion that the circumstances justify such an exception, the employee may substantiate the costs by submitting a specification of incurred expenses.
5. Employees must deduct any contributions towards expenses received from a third party from the expense claim they submit to the university.

6. Job-related goods purchased by an employee which were reimbursed by the university are the property of the university.
7. Employees who travel for work with the permission of their supervisor are entitled to have their travel and accommodation costs reimbursed in conformity with these regulations.
8. Employees travelling officially for the university will travel as efficiently as possible and pay due observance to the provisions set out in these regulations. The expenses for work-related travel must be commensurate with the circumstances, duration and nature of the trip.
9. Only work-related expenses are eligible for reimbursement.
10. The employee, budget holder and administrator must observe the principles of reasonableness and fairness when submitting or approving expense claims.
11. All reimbursements referred to in these regulations will be paid under the applicable tax regime.

ARTICLE 4 AUTHORISATION

1. The budget holder assesses the necessity of the expenses incurred.
2. The budget holder tests compliance with the regulations on declaring expenses.
3. The budget holder supervises compliance with tendering agreements that the university has entered into with suppliers.
4. Job-related travel is undertaken in consultation with the budget holder and supervisor. Consent to job-related travel is given through retroactive approval of the expense claim.
5. The financial cluster assesses the applicability of the regulations on declaring expenses, the correctness and completeness of the supporting documentation and whether the employee has submitted their expense claim under the correct category in Unit4. Compliance with the work-related expenses scheme (WKR) is assessed simultaneously. Final responsibility lies with the budget holder/s.
6. Deviations from these regulations on declaring expenses must be justified in writing and submitted for approval to the administrator (faculty board of the faculty in question or the director of the department in question). Deviations from these regulations on declaring expenses by members of the faculty board, academic directors and department directors must be submitted to their superiors within the Board.

ARTICLE 5 CLAIMS AND ADVANCE PAYMENTS

1. Employees must declare costs that they have paid themselves and for which they have not received a fixed or other reimbursement through other channels either within or outside the university, within six months of incurring the expenses through Unit4 (myfin.utwente.nl).
2. Employees must observe the rules when submitting an expense claim.
3. Employees must add one or more supporting documents for the incurred costs to the expenses claim.
4. Supporting documents must clearly show when and where money was spent. Pin receipts and credit card statements may not be used as supporting documents.
5. If the expense claim is related to costs incurred within the framework of training or a course of study that an employee is following on the orders of the university or with the university's permission, or as educational or sabbatical leave, the employee will add a copy of the agreements showing which costs are eligible for reimbursement to the expense claim.
6. Entitlement to reimbursement of the costs will expire if the expense claim is not submitted within six months of incurring the expenses. In that case, any advance payments will be set off against any other claims and/or the employee's salary. In serious, exceptional, cases the administrator may deviate from this. Members of the faculty board, academic directors and department directors will submit such serious, exceptional cases per individual case to their supervisor on the Board. The expense claim must be accompanied by written justification for the exception, showing the administrator's consent.

7. The university will only make an advance payment for expected job-related expenses upon the employee's request if the total expenses are expected to exceed EUR 200. Employees can apply by submitting a request for advance payment through the expenses module of Unit4.

ARTICLE 6 EMPLOYEE REPRESENTATION EXPENSES

1. Expenses incurred to purchase small courtesies/gifts for employees by or on behalf of their superior, to mark special occasions (e.g. births and marriages) fall under the "representation costs employees/external relations" category in Unit4. When purchasing small courtesies/gifts, employees must observe the University of Twente regulations on special occasions & circumstances ('Voorschriften speciale gelegenheden & omstandigheden UT') including the maximum sums indicated therein. These expenses cannot be claimed by employees receiving a fixed monthly representation allowance on account of their position.
2. Expenses related to membership of a professional association or network organisation fall under the "Representation costs employees/external relations" category in Unit4. These expenses cannot be charged to the Optional model for employment conditions.

ARTICLE 7 REPRESENTATION COSTS RELATED TO EXTERNAL RELATIONS

1. Expenses incurred to purchase business gifts for external relations fall under the "Representation costs employees/external relations" category in Unit4. The cost of such a gift is not to exceed EUR 50 per gift per external relation (i.e. not UT employees). These expenses cannot be claimed by employees receiving a fixed monthly representation allowance on account of their position.
2. Costs of lunches and dinners with external business contacts fall under the "Representation costs employees/external relations" category in Unit4. The maximum amount to be incurred for lunch is EUR 40 per person (incl. VAT) and for dinner EUR 70 per person (incl. VAT). Both maximums include tips. Tips of less than 5% of the total amount charged may be reimbursed, whereby bills may be rounded to whole currency units. In countries where service is not included in the bill, such as the USA, the maximum amount for tips is 20% of the bill.

ARTICLE 8 TRAVEL AND ACCOMMODATION COSTS IN THE NETHERLANDS AND ABROAD

1. On a work-related trip, accommodation costs comprise necessary costs that an employee incurs during the work-related trip for meals, miscellaneous refreshments and overnight stays.
2. The maximum amounts for breakfast, lunch and dinner and overnight stays that an employee may incur within the context of a work-related trip are as follows:

Breakfast	Lunch	Dinner	Accommodation
EUR 15	EUR 40	EUR 70	EUR 150

Necessary costs for meals and accommodation made in relation to work-related travel will be reimbursed. The maximum reimbursement per person is equal to the sum total of the maximum accommodation expenses ('Maximumbedrag logieskosten') and amount of other expenses ('Bedrag overige kosten') per destination as listed in appendix 6 to the collective labour agreement for Dutch government employees, i.e. the most recent '[Tarieflijst verblijfkosten buitenlandse dienstreizen](#)' (Tariff on accommodation expenses for foreign travel).

The budget holder may grant permission retroactively to deviate from these regulations for work-related trips both in the Netherlands and abroad. Approval will be explicitly given by the budget holder by approving the statement of expenses.

3. In principle, accommodation expenses will only be eligible for reimbursement if the total time for the trip exceeds four hours.
4. The university encourages the use of public transportation. Employees use their 1st class NS Business Card for domestic travel. In the event of use of a taxi or rental car, the budget holder assesses the acceptability thereof afterwards.
5. Only in situations where domestic travel by public transportation is impossible or inefficient, the budget holder may allow the employee to travel by private transportation. That may be the case if the time needed to travel by public transportation is unacceptably long, or if materials/equipment have to be taken along. In those situations, the university will reimburse the employee for the maximum tax-free amount. When several employees travel together by car to the same destination, only the employee whose car is used is entitled to a kilometre allowance. By approving the expense claim, the budget holder implicitly approves the use of the private car afterwards.
6. The university encourages travel by train for destinations within Europe, i.e. travelling by train is the standard for travels of less than 800 kms one way, or destinations that can be reached within 10 hours with a maximum of 3 transfers (See also [Train Map Europe](#)). With a personal NS Business Card the employee can book the trip via the 'Mijn NS zakelijk' portal. For foreign business travel the employee can travel 1st class.
7. Travel by plane takes place in economy class. If desired and possible, the employee can reserve a seat with extra leg room. If the administrator is of the opinion that there are medical or other special circumstances justifying the use of the business class, they may by exception permit travel by business class. Proof of the administrator's permission shall be added to the expense claim. Employees on intercontinental flights may travel in economy comfort or a comparable class.
8. Airplane tickets are booked exclusively via the business travel agent contracted by the university. Airplane tickets booked through other channels will not be reimbursed, except in the event of force majeure. Approval is granted explicitly (with due observance of article 4, paragraph 6) by approving the expense claim.
9. For work-related travel to countries in Africa, Asia, Central and South America and Eastern European countries (non-EU members) the expense claims for overnight stays will, in principle, only be reimbursed on the basis of the actual cost, to a maximum of the amount listed in appendix 6 to the collective labour agreement for Dutch government employees, i.e. the most recent '[Tarieflijst](#) verblijfkosten buitenlandse dienstreizen (Tariff on accommodation expenses for foreign travel)'. A standard [expense amount](#), which comprises various components and is also related to the amounts and percentages mentioned in article 10.3 of the above-mentioned collective labour agreement for Dutch Government employees applies to all other expenses (accommodation and miscellaneous costs). If the work-related travel is part of a project and the project conditions stipulate that only costs effectively incurred are reimbursed subject to providing supporting documentation (and therefore article 3, paragraph 4 is applicable), then expenses cannot be claimed based on the reimbursement system and tariff list contained in appendix 08 to the collective labour agreement for Dutch government employees.
10. Employees making work-related trips abroad must fill in the application for the university's group travel insurance through the '[International registration and travel insurance](#)' application designated for this purpose.
11. Employees may not declare the costs of private travel insurance.

ARTICLE 9 COSTS RELATED TO EDUCATION

1. Costs related to following a course, educational programme or study or for attending a conference or seminar fall under the "study costs/staff courses" category under "other" in the employee application Unit4 designated for this purpose.
2. Travel and accommodation costs related to education also fall under the "study costs/staff courses" category under "other" in the employee application Unit4 designated for this purpose.

ARTICLE 10 FINAL PROVISIONS

1. Unanticipated travel and accommodation expenses may be eligible for reimbursement if the budget holder or supervisor considers that university's interests or travel circumstances give reason to do so. Approval will be explicitly granted by the budget holder by approving the statement of expenses.
2. In cases not provided for by these regulations or where they would have a manifestly unreasonable effect, the Director of Human Resources will decide on behalf of the Board. If the decision is in the employee's favour, a confirmation of the Director of Human Resources' approval must be included when submitting the expense claim in the employee application Unit4.
3. The Director of Human Resources is authorised on behalf of the Board to adjust any amounts stated in these Regulations on declaring expenses.
4. These regulations enter into force on 31 December 2019 and have been amended with effect from 28 August 2023.
5. Student-assistants, on-call employees, interns and non-employees may claim their expenses using the digital application [Expense claims](#). Otherwise, they are subject to the same rules as employees.

This translation is meant as a service to non-Dutch speaking employees of UT. However, in case of a difference of interpretation, these translations cannot be used for legal purposes. In those cases, the Dutch text is binding.

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