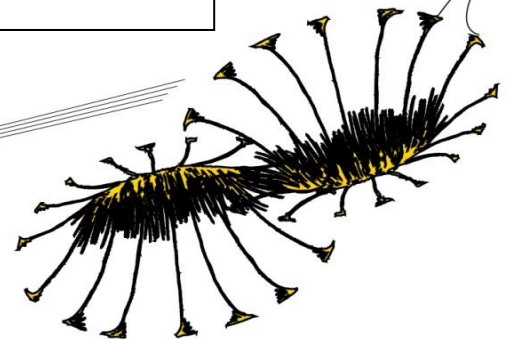





**Regulations on declaring expenses  
University of Twente**



**Referentie: CvB-UIT 3594  
Datum: 6 juni 2018  
Datum laatste wijziging  
vastgesteld door CvB: 26  
maart 2019  
Auteurs: FIN/HR**

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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, organization-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).

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

- a. Budget holder: the person charged with managing the budget of the organization department in which an employee works.
- b. Administrator: the faculty board or department director in conformity with Article 29 of the University of Twente's Executive and Management Regulations 2018.
- c. Board: the university's Executive Board
- d. Employee: a person in the employment of the university.
- e. University: The University of Twente.
- f. Declaree application for employees: the online claims system for employees on which the digital claims forms can be found.

## 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 to and from work or travel on the Campus or between the Campus and the ITC.
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, this 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 miscellaneous costs or work-related travel expenses in the sense of these regulations due to separate purchasing contracts or 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, costs that an employee has paid themselves will be eligible for reimbursement.
3. If the university stipulates a maximum amount for specific business costs, the reimbursement referred to in (2) may never exceed this amount.
4. Costs will only be reimbursed insofar as they have actually been incurred. Employees must provide proof of this by submitting supporting documents. It is only possible to deviate from this rule if and insofar as an employee cannot reasonably be expected to provide supporting

documentation. If the budget holder or administrator considers that circumstances have arisen that justify such an exception, the employee may substantiate the costs by submitting a specification of incurred costs.

5. Employees must deduct any contributions to expenses received from a third party from the expense claim they submit to the university.
6. Job-related goods purchased by an employee and 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. Expense claims for overnight stay for job-related travel to countries in Africa, Asia, Central and South America and Eastern European countries (non-EU members) may, in principle, only be reimbursed on the basis of actual costs up to a maximum amount based on the reimbursement system and the prices list in the *Reisregeling Buitenland van de sector Rijk* ([prices list](#)) unless the job-related travel is part of a project for which the administrator has stated that Article 3(4) of these regulations are applicable due to subsidy conditions. A fixed reimbursement applies to all other expenses (accommodation and miscellaneous costs) ([fixed reimbursement](#)).
11. The employee, budget holder and administrator must observe the principles of reasonableness and fairness when submitting or approving expense claims.
12. All reimbursements referred to in these regulations will be paid under the applicable tax regime.

## Article 4 Authorization

1. The budget holder assesses the necessity of the costs 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. It is customary that job-related travel is undertaken in consultation with the budget holder or supervisor. Consent to job-related travel is given through retroactive approval of the expense claim.
5. The financial cluster assesses the validity of expense claims. It assesses the applicability of the regulations on declaring expenses, the correctness and completeness of the supporting documentation and whether the employee has submitted their expenses claim under the correct category in the Declaree application. Compliance with the work-related costs 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, 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 Executive 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 the Declaree application for employees.
2. Employees must observe the rules when submitting an expenses 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 expenses 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 decision 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 faculty board of the faculty in question or the director of the department in question may deviate from this in individual cases. Members of the faculty board, academic directors and department directors will be submit such serious, exceptional cases per individual case to their supervisor on the Executive 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 job-related expenses that an employee expects to incur if requested to do so by the employee, provided that the total amount is not expected to exceed €200. Employees can apply by submitting a request for advance payment through the employee application designated for this purpose.

## **Article 6 Employee representation costs**

1. Costs for the purchase of small courtesies/gifts for employees by or on behalf of their superior, to mark special occasions (e.g. births and marriages) fall under the "employee representation costs" category in the Declaree employee application designated for this purpose. When purchasing small courtesies/gifts, employees must observe the "University of Twente regulations on special occasions & circumstances" including the maximum sums indicated therein.
2. Costs related to membership of a professional association or network organization fall under the "employee representation" category in the Declaree employee application designated for this purpose.

## **Article 7 Representation costs related to external relations**

1. Costs for the purchase of business gifts for external relations fall under the "external relations representation costs" category in the Declaree employee application designated for this purpose. The cost of such a gift is not to exceed €50 per gift per external relation (excluding UT employees).
2. Costs of lunches and dinners provided to external business contacts fall under the "external relations representation costs" category in the Declaree employee application designated for this purpose. The maximum amount for lunches is €40 per person (incl. VAT) and the maximum amount for dinners is €70 per person (incl. VAT). Both maximum amounts include tips. Tips may be reimbursed provided that they do not exceed 5% of the bill, whereby bills

may be rounded up 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
€15	€40	€70	€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 “maximum accommodation cost” and “amount of miscellaneous costs” per destination as listed in the prices list from the *Reisregeling Buitenland van de sector Rijk* (Regulations for Foreign Travel by the Government sector).

The budget holder may grant permission retroactively to deviate from this 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. For work-related travel to countries in Africa, Asia, Central and South America and Eastern European countries (non-EU members) the statement of expenses for overnight stays will, in principle, only be reimbursed on the basis of the actual costs, whereby the upper limit will be based on the reimbursement system and prices list from the *Reisregeling Buitenland van de sector Rijk* ([prices list](#)). A fixed payment applies to all other expenses (accommodation and miscellaneous costs) ([fixed payment](#)). If the work-related travel is part of a project and the project conditions stipulate that only actual costs may be reimbursed subject to providing supporting documentation (and therefore Articles 3 and 4 apply), then claims may not be made based on the reimbursement system and prices list from the *Reisregeling Buitenland van de sector Rijk*.
5. In case of air travel, it is customary to fly economy class. If desired and possible the employee may reserve a seat with extra leg room. If the administrator is of the opinion that medical or other special circumstances justify the use of business class, they may permit the use of the business class as an exception. Supporting documentation must be added to the expense claim demonstrating that the administrator has agreed to this. It is permitted to fly economy comfort or a comparable class on intercontinental flights.
6. Plane tickets may only be booked through the business travel agent with whom the university has a contract. Plane tickets booked in any other way will not be reimbursed. An exception may be made for cases of force majeure. Approval will be explicitly granted by the budget holder (with observance of Article 4(6)) by approving the expense claim.
7. At the university it is customary to use public transport wherever possible. The NS Business Card is preferred for domestic work-related travel. Use of a taxi or rental car will be assessed retroactively by the superior or budget holder.

8. The superior or budget holder may only give permission to use one's own car if it is impossible or inefficient to travel by public transport. This may be the case, for example, if the travel time by public transport is unacceptably long or if it is necessary to transport materials/equipment. The university will then pay the maximum permitted untaxed amount per kilometre. If several employees are travelling together by car to the same destination, only the employee whose car is used is entitled to kilometre allowance. By approving the expense claim, the budget holder or supervisor gives their implicit approval retroactively for the use of one's own car.
9. Employees making work-related trips abroad must apply in advance for the university's collective travel insurance through the employee application to register for foreign travel and travel insurance designated for this purpose.
10. 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 "miscellaneous" category in the Declaree employee application designated for this purpose.
2. Travel and accommodation costs related to education also fall under the "miscellaneous" category in the employee Declaree application designated for this purpose.

## **Article 10 Miscellaneous costs**

All other costs that do not fall under the categories mentioned in Articles 6, 7, or 8 will be designated as miscellaneous costs in the expense claim process and will therefore fall under the "miscellaneous" category in the Declaree employee application designated for this purpose.

## **Article 11 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 that these regulations do not provide for or that have a manifestly unreasonable effect, the Director of Human Resources will decide on behalf of the Executive 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 claim in the employee Declaree application.
3. The Director of Human Resources is authorized on behalf of the Executive Board to adjust the sums stated in these Regulations on declaring expenses.
4. These regulations enter into force on 31 December 2019.
5. On-call employees, UT flex-employees, interns and non-employees may use forms to submit expense claims if the web application is not made available to them. These forms are available on the university's FIN website. Otherwise they are subject to the same rules as employees.

*This translation is meant as a service to non-Dutch speaking employees of the 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.*