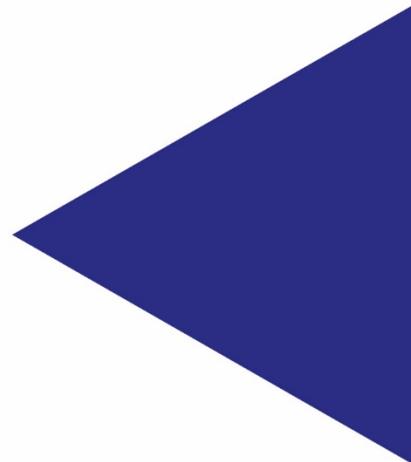
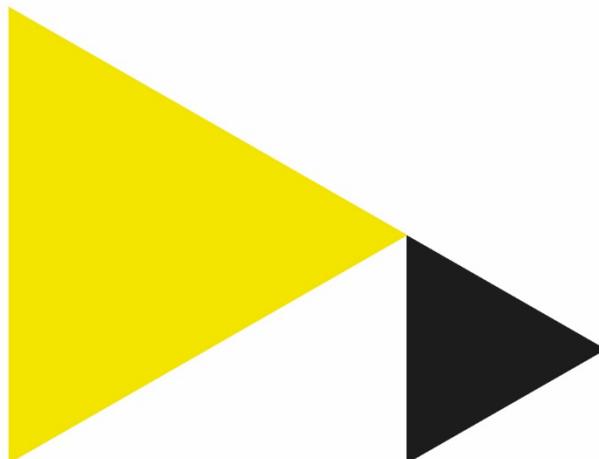


Regulations for expenses reimbursement

Term: 1 January 2022 until 31 December 2022 inclusive

Human Resources Policy Office

21 December 2021



Regulations for expenses reimbursement

Explanation

List A

- 1) Commuting expenses
- 2) Remote work facilities, including expense reimbursements
- 3) Expenses of business trips – domestic
- 4) Expenses of business trips – abroad
- 5) Professionalisation expenses
- 6) Relocation expenses

List B

- 7) Small inventory expenses
- 8) Representation expenses
- 9) Costs of mobile devices, telecommunication and software

Introduction

All expenses that are reasonably required to enable adequate performance of the job are eligible for reimbursement. These Regulations provide a clear overview of which costs are eligible for reimbursement and the maximum amounts that can be reimbursed. The point of departure for these Regulations is to ensure effective use of public resources and to promote sustainable commuting and business travel. The '*Overview of reimbursable expenses*' forms part of these Regulations.

Our ambition is to achieve consistent policy with regard to reimbursing the expenses incurred by employees during the conduct of their duties. These Regulations facilitate this ambition. These Regulations are applicable to employees who have an employment contract with AUAS.

In addition to reimbursement of expenses, AUAS also facilitates employees by providing suitable workspaces and providing occupational advice and support. Due to COVID-19, there has been a temporary increase in expense reimbursements (commuting expenses, facilities for remote work and Internet allowances). Given the continued instability and volatility of the balance between remote and on-campus working, the proposed regulations are intended to remain in force in 2022 only, and in 2022, work will be conducted to formulate a stable set of regulations and facilitative measures that are compatible with hybrid working.

These Regulations distinguish between reimbursements specified in the collective labour agreement (List A) and extra reimbursements provided in the interests of good employer practice (List B).

Explanation of expenses reimbursement

List A

1) Reimbursement of commuting expenses

In order to promote sustainability, we make use of public transport or bicycles to the greatest possible extent.

Public transport

Employees who have an employment contract with AUAS may qualify for reimbursement of their commuting expenses in accordance with the Commuting Expenses Reimbursement Scheme. As of February 2021, employees are entitled to use an NS Business Card, via which all actually incurred commuting expenses (based on 2nd class travel and including any applicable surcharges) will be reimbursed. In the event that the NS Business Card is stolen, damaged or lost, commuting expenses can be claimed back in full for a maximum of seven days until a new NS Business Card is provided by NS. For more information, please refer to the *Travel Costs section in the A-Z list*. These expenses will not be reimbursed based on an expense claim.

Bicycle

In accordance with the Commuting Expenses Reimbursement Scheme, bicycles can be purchased via AUAS for employees to use for commuter travel. Employees can purchase these bicycles as a supplementary form of commuter travel in a way that is favourable from a tax point of view. A separate procedure applies to the reimbursement of the purchase price of an AUAS bicycle or a bicycle under a tax-break scheme. More information on this can be found in the *Bicycles section of the A-Z list*.

2) Remote work facilities, including expense reimbursements

Due to the need to work remotely, it is vital that employees have a suitable workspace at home.

AUAS offers its employees the opportunity to borrow the facilities necessary to establish an adequate workspace. All information on this matter can be found in the '*Regulations for requesting home workspace equipment*'.

As of 1 January 2021, a temporary scheme entitles all employees to an Internet allowance of €37.50 (net) per month, regardless of the number of FTEs. This allowance is provided in order to facilitate remote work. This scheme was applicable throughout 2021 and has been extended to 2022, which satisfies the agreement in principle in the new Collective Labour Agreement for Universities of Applied Sciences 2021-2022 (CAO-HBO). This specifies that employees will be reimbursed for expenses stemming from home work.

3) Expenses of business trips – domestic

Travel expenses

Public transport

Expenses incurred by employees while travelling by public transport (bus, tram, metro and train (2nd class)) for business trips are reimbursed in their entirety. During business trips, employees may make use of the same NS Business Card that they use for commuting. Following a business trip, the employee will specify that it was a business trip via their *MijnNS Zakelijk* (My NS Business) account. If the employee in question does not use an NS Business Card (due to the employee using their own motor vehicle), then costs stemming from business trips will be reimbursed based on expense claims via the Digital Service Point for Employees (hereinafter: DSPM).

Own motor vehicle

Employees can also use their own motor vehicle for business trips. These expenses are reimbursed based on the net kilometre allowance permissible for tax purposes. This amount also includes all tolls, parking and ferry expenses. The number of kilometres for which a claim can be submitted (via the DSPM) is based on the *shortest route by car* between the postal code of the departure address and that of the destination according to the ANWB route planner. Fines for traffic violations will not be reimbursed. Employees using private vehicles for business trips must be adequately insured for statutory liability. AUAS does not accept any liability for damage to or caused by a private vehicle.

Taxi

If it is necessary to travel by taxi (to be decided by the budget holder in advance), the expenses will be entirely reimbursed.

Accommodation expenses

Accommodation expenses¹ are costs stemming from overnight stays, breakfast, lunch, dinner and other costs that can be reasonably said to follow from the nature of the business trip (to be decided in advance by the supervisor). These expenses will be entirely reimbursed. The amounts specified in §10.2 of the Collective Labour Agreement for Government Personnel (*CAO Rijk*) serve as a frame of reference. From time to time, these amounts will be indexed.²

Information about business trips via public transport or by car can be found in *the A-Z list under Business Trips*.

¹ Accommodation in the Netherlands cannot be booked via the Purchasing Department, as is the case for accommodation for business trips abroad.

² The Collective Labour Agreement for Universities of Applied Sciences does not specify any amounts for accommodation costs during domestic business trips. For this reason, AUAS uses the amounts specified in the Collective Labour Agreement for Government Personnel as a guideline.



4) Expenses of business trips – abroad

A business trip abroad and the manner of transport must always be explicitly approved by the supervisor in advance. For business or other trips abroad and for accommodation and transport during these trips, AUAS has a framework agreement with the travel agent Munckhof.

If desired, Munckhof will arrange the entire trip, including hotel and transfer. In the event that the business trip cannot be booked via Munckhof, the costs will be reimbursed based on an expense claim under the same conditions applicable to business trips abroad. This can only be done in the event the supervisor has granted permission for this. More information can be found in *the A-Z list under Booking Business Trips Abroad*.

Travel expenses

Flights: flights are booked via Munckhof in accordance with the procedure described above.

Rental cars: if necessary, a rental car may be used for travel at the destination. Rental cars can be reserved via Munckhof on AUAS' behalf. If the rental car cannot be reserved via Munckhof and the supervisor grants permission, the employee can claim the expenses via the DSPM.

Other travel expenses: expenses for public transport, taxis or a private motor vehicle are reimbursed under the same conditions as those applicable to domestic business trips.

Accommodation expenses

Just like airfares and rental cars, international hotel stays (accommodation and breakfast) can be booked via Munckhof. In the event that the hotel stays cannot be booked via the Purchasing Department, with the supervisor's permission, the employee can claim these expenses based on actual costs incurred. The maximum amount specified in Appendix 8 of the Collective Labour Agreement for Government Personnel is applicable for this purpose. This list is updated periodically.³

Insurance costs and other expenses

Employees are required to take out health insurance with coverage for the destination country in question at their own expense. The cost of required vaccinations may be claimed if this is not reimbursed by the health insurer. Employees automatically receive insurance for business and study trips as well as cancellation insurance via AUAS. Any travel insurance costs related to a private extended stay must be paid by employees.

5) Professionalisation costs

Professionalisation expenses are expenses for such matters as study programmes, training courses, bespoke courses, conference visits, symposiums, etc. This entails what may be considered out-of-pocket expenses, such as registration fees, tuition fees, teaching material, examination fees and travel and accommodation expenses.

Expenses for study programmes, training courses, etc.

These expenses will be entirely or partially reimbursed. Permission for professionalisation activities

and approval of the costs associated therewith must be granted by the supervisor in advance. Whether expenses will be entirely or partially reimbursed depends on the budget holder's assessment of whether the study programme, degree programme, etc. meets the requirements for full or partial reimbursement as formulated in the *AUAS Professionalisation Plan* (see Ch. 3.1 under *Conditions for facilitation in time and money*). Any professionalisation expenses paid by employees may be claimed according to the agreed reimbursement limit. It is not possible to declare these professionalisation expenses if they have been financed by an external institution (e.g. via the Teacher Education Grant

³ List of accommodation expenses for business trips abroad as of 1 July 2021. The Collective Labour Agreement for Universities of Applied Sciences does not specify any amounts for accommodation costs during business trips abroad. For this reason, AUAS uses the amounts specified in the Collective Labour Agreement for Government Personnel as a guideline.

(*Lerarenbeurs*)); if the course, training, etc. has been organised via the AUAS Academy; or if the costs are directly paid to the education institution by the AUAS.

Travel and accommodation expenses

Any travel and accommodation expenses connected to professionalisation activities are reimbursed in the same fashion as those for business trips (domestic/abroad). Employees must submit a claim for these expenses in the DSPM under '*Profession.reis-en/verblijfsksten*' (Expenses for professional travel and accommodation).

6) Relocation expenses

Expenses for a necessary relocation of an employee will be reimbursed if the criteria are met as stated in Section I of the Collective Labour Agreement for Universities of Applied Sciences (CAO HBO). These expenses cover home removal and refurnishing. There is a maximum amount according to the CAO HBO that can be found in the *Overview of reimbursable expenses* (see *the A-Z list under Expense Claims and Advances*).

List B

7) Expenses for small inventory

Such expenses (e.g. for flowers, catering, printed items and office supplies) may be made by authorised members of staff of faculties, service units or staff offices (e.g. secretariat employees) using the standard digital ordering process at the AUAS Web Shop *OrderDirect* (see *the A-Z list under From Ordering to Payment*). If the budget holder agrees, any expenses incurred directly by employees for the purchase of such items (e.g. because an article would otherwise not be available or available in time) may be reimbursed retrospectively based on an expense claim.

8) Representation expenses

Representation expenses will be reimbursed within reason and in accordance with the fiscal requirements. The *Overview of reimbursable expenses* specifies maximum amounts for such reimbursements. The supervisor will decide whether the amount is suitable in given situations. Further explanation concerning types of representation expenses is provided below.

Lunch, dinner or drinks at an external location

These expenses are reimbursed if they are for business purposes (e.g. a work-discussion during a lunch) or work-related social purposes (e.g. an annual dinner with the staff of a degree programme). In certain cases, budget holders may have such expenses billed and the invoice sent to AUAS, if this is within their financial mandate.

Official work anniversary

The expenses related to celebrating an official work anniversary of an employee will be reimbursed. The name of the employee in question and the nature of the expenses must be specified in the DSPM via the expense claim form. The celebrations must be for the anniversaries specified in Article H-5(2) of the Collective Labour Agreement for Universities of Applied Sciences (25th, 40th and 50th work anniversaries). In addition to the bonus, expenses can also be incurred in relation to the celebration of this work anniversary. For information on the reimbursable amounts, we refer you to the *Overview of reimbursable expenses*.

Farewell expenses

Farewell expenses for departing employees will be reimbursed. If the employee leaving the service of AUAS is given a cash gift, the payment order must include a statement signed by the employee to confirm they have received this amount.

If an employee receives a cash gift, the HR department of the faculty/staff office/service unit must instruct the salary administration department to calculate the associated gross amount.

Small gifts

The cost of a small gift for an external relation or an AUAS colleague will be reimbursed. The expenses claim form must include the name of the recipient and the reason for the gift.

A small gift for an AUAS member of staff is tax free if under €25 (cash or gift vouchers excluded). If the amount exceeds €25, PSA will ensure that the expenses are dealt with in keeping with fiscal requirements.

9) Costs of mobile devices, telecommunication, software

Purchasing mobile devices & telecommunication services

With the approval of the budget holder and via the ICT contact of the faculty, service unit or staff office, the required equipment and accessories will be made available to employees by the ICT Services department (ICTS); these can be mobile phones, tablets, iPads, laptops and the related cables and other items. The *Regulations for requesting home workspace equipment* apply to expenses incurred during the set-up of a home workspace. In all instances, employees and AUAS must sign a 'loan agreement' concerning the equipment made available by AUAS. This loan agreement is included in the employee's personnel file. The subscription and calling costs of a landline telephone connection in an employee's home or of a private mobile telephone will not be reimbursed.

Purchasing of software

At the request of the ICT contact of the faculty, service unit or staff office, the ICT Services department (ICTS) will purchase software for business purposes. If very specific software must be purchased (to be judged by the budget holder), which ICTS is unable to supply (e.g. certain teaching software), these expenses will be reimbursed.

Other expenses

At the discretion and with the approval of the budget holder, and within reasonable bounds, all employees' expenses made as part of their work will be reimbursed.

Registration of approval/rejection in the DSPM

Expense claims or requests for advances will be registered and approved/rejected in the DSPM. Expense claims of up to €500 will be automatically approved. If the supervisor establishes that an expense claim has been submitted incorrectly, they can contact servicedesk-ac@hva.nl.

Entry into force

These Regulations were adopted by the Executive Board on 21 December 2021. The revised Regulations will temporarily come into force on 1 January 2022 and will remain in force until 31 December 2022.