



AHK agreements on business services

The AHK has made agreements on the use of services of a business nature and about their reimbursement. The AHK gives preference, in the first instance, to receiving an invoice from the supplier and paying these costs directly to the supplier. A second possibility is to receive an advance from the AHK in the case of large expenditure. Staff members will, however, pay these expenses up front themselves in many cases and claim them afterwards. This occurs on the basis of fiscal rules and via a standard expense claim form. These rules can be found in the appendix. Expenses with business credit cards or the receipt of an advance should also be claimed in this way.

As far as incurring expenses is concerned, when more than one staff member attends an occasion for which the AHK is paying the bill, the most senior staff member among the attendees will pay the bill and submit it for reimbursement. This is to ensure that someone who did *not* attend always does the checking and approval.

The AHK has chosen not to draw up an exhaustive list for the levels of the costs for these services. This is because the AHK has an integrity code that specifies the frameworks with a view to an efficient and non-excessive spending of funds in line with the public nature of our organisation. All employees of the AHK must abide by the integrity code. Explicit limits are only set for some expenses.

Official trips

An official trip is understood to mean a trip within the Netherlands or abroad for the purpose of work, which is not travelling between home and work¹. Official trips are made by public transport (bus, train) on the basis of a second class fare. Use of a taxi is possible if it is not possible otherwise due to the circumstances. If one travels by airplane or boat, this is done on an economy class basis. Depending on and appropriate to the situation, the above-mentioned rules may be deviated from in exceptional circumstances. Approval from the director/principal is required for this (in the case of management boards or the Executive Board please read 'from his or her superior').

If the official trip cannot practically be made by public transport, one can use a privately owned vehicle. The tax-exempt reimbursement when using a privately owned vehicle amounts to a maximum of €0.19 per kilometre travelled. This amount includes all accompanying costs of the car, including parking (fiscal provisions Dutch Tax and Customs Administration). The use of a privately owned vehicle in the case of official trips is entirely at one's own risk.

If one wants to rent a car at the employer's expense, approval from the director is necessary prior to signing the rental contract. In this case, all costs incurred for the use of the rental car are reimbursable.

As far as official trips abroad are concerned, prior approval is needed from the director/principal (as well as checking afterwards) in the case of amounts higher than €1,000.

Expenses during official trips

Staff members are entitled to reasonable reimbursement of relevant costs incurred during official trips, such as accommodation expenses and costs for meals. When determining what is reasonable, the aim of the trip, the travel conditions, the possible representative nature of the trip and, where relevant, the position of the party in question are all taken into account. The amounts listed in the *Reisregeling Buitenland van de sector Rijk* (Foreign Travel Regulations of the Central Government Sector) and the corresponding *Tarieflijst logies en overige kosten bij*

¹ Different agreements exist for travelling between home and work. The allowance for travelling between home and work is a fixed, standard allowance, based on the travel distance and the (average) number of days worked. The allowance is paid out via one's salary on a monthly basis, also during holiday periods and suchlike. The allowance ceases in the event of illness longer than six weeks and in the case of extraordinary leave and pregnancy/maternity leave. See MyAHK for all staff regulations.



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dienstreizen buitenland (List of rates for accommodation and other costs incurred on official trips abroad) apply as the maximum amounts. In general, the costs turn out to be lower. In the case of deviation above the aforementioned costs, approval of the director/principa is necessary, for which motivation is required. Only actual costs incurred will be reimbursed.

Insofar as the interests of the institution or the travel conditions warrant it, costs such as surcharges for special trains, costs for seat reservations, extra costs for baggage etc. will also be reimbursed as travel costs.

If one receives reimbursement for travel and accommodation costs from third parties, then one should deduct this reimbursement from the expenses to be claimed.

Business meals

Business meals mean a meal of a more than secondary business nature. This concerns, in the first instance, meals with business associates. In addition to meals during official trips, this also means meals with colleagues in the context of team building, during meetings that continue into the evening or in the event of overtime. In those cases, one is entitled to a reasonable reimbursement for these meals. When determining what is reasonable, one is expected to take into account the aim of the occasion, the circumstances, the possible representative nature of the occasion and, where relevant, the position of the person in question. A tip may be reimbursed, provided this is included in the proof of expenditure. The guideline for tipping is a maximum of 10% of the bill.

For guidelines for the use of alcohol during meals, among other things, please refer to the integrity code of the AHK.

Benefits in kind

- **Farewell gifts:** One farewell gift for a departing staff member on behalf of the AHK or faculty can be reimbursed. If someone has contacts in several faculties, only one gift within the AHK will be reimbursed (as a rule to be purchased by the organisational unit where the person is/was employed). Depending on years of service, the graduated scale below is used to calculate the maximum amounts that can be spent. Extra gifts are at the expense of the giver or givers.

Years of service	1-5	5-15	> 15
Amount	€20 per year of service	€25 per year of service	€400

NB if the farewell is due to retirement 25% is added

- **Christmas:** Staff members of the separate faculties/SB receive a present on behalf of the respective management for the Christmas holidays. The costs for this are appropriate for an organisation financed from public funds. A small gesture during other public holidays is also possible. This is up to the director.
- **Special occasions:** In the event of (long-term) illness or special personal occasions, no gifts are given by the University, but flowers can be given to a staff member (not for birthdays). A gift token or bunch of flowers can be given by way of thanks to external parties or to mark an exceptional achievement by staff members. A maximum of €25 per instance applies for gift tokens or flowers.
- **Drinks parties:** Drinks parties are arranged for and reimbursed by the University for special occasions if they are of general interest for the organisation or organisational unit. The costs for this are appropriate for an organisation financed from public funds.
For guidelines for the use of alcohol during meals, among other things, please refer to the integrity code of the AHK.



Business facilities

- **Mobile computer equipment and telephony** Both laptops as well as other computer equipment like tablets and mobile telephone that are necessary in order to perform one's job properly, can be supplied under certain conditions. The management boards are responsible for these benefits. This equipment and the accompanying operating costs are ordered and paid for by the University and can therefore not be claimed. In the case of use of telephony, including data (internet) and messages, both predominantly business as well as reasonable use are assumed.

Business call costs and data costs that are not incurred through an AHK subscription can be reimbursed in certain cases. Approval from the director is required for this.

- **Office supplies:** The University has a preferred supplier, which provides large discounts for office supplies. Staff members are expected to order office supplies via the agreed internal channels from this supplier. Supplies bought elsewhere can only be reimbursed in instances where something is not available.
- **Membership subscriptions:** If a staff member signs up for a membership subscription due to a business interest, this can be reimbursed provided that prior approval is given by the director/principal. The membership subscription should preferably be arranged via the University.
- **Literature:** Professional literature can be reimbursed if it is generally recognised within the profession as being of specific interest to the profession. Subscriptions for magazines, for example, must go through the University, with prior approval from the director and annual evaluation (with a view to possible extension or cancellation).
- **Fines:** Personal fines imposed will never be reimbursed.

Facilities for students

It sometimes happens that students make use of facilities in the context of their study, which are reimbursed retroactively by the University. This can be, for example, in the case of grants for study trips abroad and for projects. Students only qualify for reimbursement if there is explicit prior permission from the relevant board of studies. With regard to these matters, the same guidelines apply as for staff members, such as the fiscal rules, the use of an expense claim form and complying with the integrity code. The head of studies will check that the claim is correct and appropriate, while the director will authorise it.

Facilities for (foreign) guest lecturers

Facilities can be arranged for (foreign) guest lecturers in relevant cases, such as a daily reimbursement, accommodation or meals. The integrity code and above-mentioned guidelines also apply for these benefits. In this case too, deviation from the guidelines is only possible with explicit approval from the director. However, claiming expenses must be done differently in the case of guest lecturers. Insofar as matters are not arranged with the supplier (hotel, restaurant, travel agent etc.) by the University (on an invoice basis), a guest lecturer must claim expenses him or herself, or via a so-called IB 49 form in the case of freelancers. Agreements are made with hotels for stays with discounts per faculty; one should make use of this.²

These regulations were adopted by the Executive Board on 13 June 2012

² There is also a tip list of restaurants that are reputable and offer good value for money, in line with the integrity policy of the University, available from the secretariat of the management.