

Budgeting, Taxes, and Financial Responsibilities

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Starting with the easiest but most important part: budgeting, taxes, and financial responsibility.

Budgeting

Budgeting is done at the beginning of the year and forms the guidelines for where money will be spent over the following year. This is done through GnuCash's budgeting system and is guided during onboarding by last year's financial manager, since they have a much more accurate picture of the team's needs going into the year.

Budgeting is split into many subcategories, for example:

- PR
- Administration
- Technical
- Office supplies
- Team building

Taxes

Note: This section applies (mostly) to Dutch (NL) tax rules specifically.

This is a daunting part of the role. It's straightforward if your accounting is under control, but it's incredibly important to get right — mistakes here can result in fines. Taxes are also a place where the team mostly gets money back, since tax returns can be claimed on taxable purchases. It is also where income tax is paid on all sponsorship income.

Before you file any taxes

Before you can file anything, you need to authenticate yourself. Individuals have DigiD; companies have an equivalent system called **eHerkenning**. It's offered by several providers, and RoboTeam uses Digidentity. When setting up your account, you'll see multiple levels of eHerkenning on offer — make sure to pick **level 3, tax edition**.

Once the new management has taken over and is successfully registered at the KvK, request an account on the Digidentity website. Preferably do this *after* the old management has been de-registered from the KvK, since the request needs everyone's signature. Once registration is complete, you can sign in at the Belastingdienst and proceed with your tax declaration.

You can also claim back part of the cost of your Digidentity subscription — request this through the [RVO](#).

Doing taxes

Taxes are straightforward: group sales and purchase tax into either the 9% or 21% pool. When filling in the form, always round **in the team's favor**:

- Round **up** anything that results in a return to us (e.g. purchase tax)
- Round **down** anything we pay (e.g. sales tax)

In practice, RoboTeam Twente usually has to fill in values in categories **1a, 3b, 4a, 4b, and 5b** on the Belastingdienst form:

- **1a** — For every invoice RoboTeam Twente sends out, 21% BTW ("hoog tarief") has to be calculated over it. Determine the tax collected over the given period — GnuCash tracks this in the **Sales TAX 21%** account.
- **3b** — Some RoboTeam Twente partners are located outside the Netherlands (e.g. EuroCircuits). Invoices to these partners should carry 0% tax rather than 21%. Fill in the total amount received from these invoices here.
- **4a** — RoboTeam Twente sometimes buys goods from outside the EU. The seller can choose to "transfer" ("verleggen") the tax liability to RoboTeam Twente. Fill this in here — the same amount is also entered in section 5, which cancels it back out.
- **4b** — Same as 4a, but for purchases made within the EU.
- **5b** — The fun part. Whenever RoboTeam Twente buys goods or services, we pay tax on them — and that tax can be refunded. Fill in the combined total of the **Purchase TAX 9%** and **Purchase TAX 21%** GnuCash accounts here.

There currently isn't a good way to track invoices sent or received from abroad — as far as we know, GnuCash doesn't support this. A spreadsheet or a simple log of invoice numbers works fine as a workaround.

Important: Tax rules change and get updated regularly. While the process is broadly similar year to year, always check the Belastingdienst website when filing, and update this

Financial Responsibilities

Your main responsibility is to green-light any and all purchases. Most budget pools don't need to be micromanaged, as they're managed by the relevant team — for example, the PR budget is mostly managed by the PR team, and the team-building budget is handled by the activity committee. That said, you remain heavily involved in the decision-making for these pools — you should never micromanage, but you should always catch anything wrong or problematic, such as mismanagement of funds.

Another key responsibility is paying team members back for **declarations** — contributions made by teammates using their own money on behalf of the team. Examples include:

- Buying equipment at a local store with personal money
- Covering dinner during a team-building activity
- Paying a last-minute import tax when picking up an order

These are money spent by teammates *for the team*, so paying them out is important. All declarations should be realistic, and each one needs formal approval from you (or the person managing the budget pool of the relevant expense stream). Logging and paying declarations is covered in the [Accounting and Logging of Finances](#) section.

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