



PROTOCOL ON EXPENSES

The income from the arbitrations administered by the TAB is used to pay the fees of the arbitrators and the expenses derived from the administration of the arbitrations, as well as the general expenses of the ACA-TAB, whose activity must tend towards self-financing, so as not to be economically dependent on third parties, financiers. In the absence of self-financing, it is up to the ACA-TAB Assembly to establish contributions from the member entities themselves to its financing.

For all these reasons, it is necessary to apply criteria of prudence in expenditure and to establish mechanisms of budgetary balance and economic and financial control of the Institution, which guarantee the neutrality and the economic viability and independence of the Institution.

This protocol, which is made up of seven clauses, establishes the functions and guidelines to be followed with regard to gifts and representation expenses.

FIRST.- The members of the governing bodies and commissions, arbitrators, award assessors and ACA-TAB staff shall not give or accept gifts or presents in the course of their work.

SECOND.- The bodies and members of the ACA-TAB may not offer, grant, request, accept or compromise, directly or through an intermediary, in order to obtain a present or future benefit for the ACA-TAB, for themselves or for a third party, or that influence, may influence or may be interpreted as influencing the decision making process:

- a) Any kind of unjustified or disguised advantage or benefit,
- b) Trading in influence,
- c) Money, commissions or hospitality.

THIRD.- In the acts of representation of the Institution, exceptionally, the giving and acceptance of gifts and presents by the members of the Board of Directors and the management shall be permitted, if the following circumstances concur at the same time:

- a) they are of insignificant or symbolic economic value;
- a) (b) they are a matter of courtesy or customary business courtesy; and
- b) (c) they are not prohibited by law or generally accepted commercial practice.

Where there is any doubt as to what is acceptable, a gift or donation shall be declined or, if appropriate, consulted beforehand with the President, who may refer the consultation to the General Assembly.

FOURTH - Travel for institutional representation at the expense of the ACA-TAB shall, in general terms, be carried out by a single person. If, due to the nature of the meeting, a second technical accompaniment or support person is required, this must be justified in writing to the Board of Directors.



Travel will be contracted by seeking the most direct but also the most economical option and, at the most, in the tourist plus category.

The contracting of accommodation shall take into account both the proximity to the event to be attended in order to avoid additional costs, and the category, which in no case may exceed four stars superior.

FIFTH: The management shall seek to contract urban transport systems with reduced or discounted fares to be made available to the members of the governing bodies for their travel to attend any type of meetings or activities of the ACA-TAB.

SIXTH: The expenses generated by inter-city travel shall only be borne by the TAB in the case of specific activities representing the ACA-TAB, expressly excluding attendance at meetings of the governing bodies or commissions. Travel by own vehicle shall be calculated at a rate of €0.15/km in addition to parking and tolls, if applicable.

SEVENTH: The expenses generated by lunches and/or dinners may not exceed, in general, double the daily value of the IPREM, per person, so that any excess shall not be charged to the TAB. This value, as of the date of this Protocol, is 19.30 €.

This protocol was approved by the Board of Directors on 6 July 2022.