

BUSINESS TRIPS AND TRAVEL EXPENSES AT FSV UK

DIRECTIVE S_EO_005		
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Related regulations and documents: OD 7/2019 Guidelines for the Circulation of Accounting Documents at the Faculty of Social Sciences OR 54/2023 Employees' Business Trips and Student Trips outside the Scope of Employment at Charles University		
Repealed regulations: OD 29/2017 Possibilities of Reimbursement of Travel Expenses Related to Participation of the Students of FSV UK in Conferences, Research and Study Stays in the Czech Republic or Abroad OD 57/2018 Organisation of Official Travel for FSV UK		
A lead (unit, staff member): Bc. Hana Pokorná, DiS., head of Account Office Elaborated by: Bc. Hana Pokorná, DiS., head of Account Office Ing. Monika Mandová, head of SD&KT (only version 001) Ing. Ondřej Blažek, Faculty Secretary (only version 001)		
Appendices: SEO005_P01 Employee Travel Authorisation Form SEO005_P02 Agreement for Interruption of Business Travel for Reasons Personal to the Employee SEO005_P03 Request for Advance of Funds for Foreign Business Travel SEO005_P04 Request by Employer for Use of a Private Vehicle for Business Travel SEO005_P05 Request by Employee for Use of a Private Vehicle for Business Travel SEO005_P06 Operational Safety Rules SEO005_P07 Claim for Reimbursement for Expenses on Official Travel Abroad SEO005_P08 Report on Official Travel Abroad SEO005_P09 Agreement for Reimbursement of Travel Expenses of a Student SEO005_P10 Basis for Scholarship Student SEO005_P11 Report of Driving Time and Use of Safety Rest Stops		
Brief summary of the regulation: The Directive determines the rules for business trips at home and abroad of Faculty's employees and trips of Faculty's students made outside the employment relations, including their approval and billing of travel and minor expenses.		
Discussed with AS FSV UK: Not requested	Approved by AS FSV UK: Not requested	Discussed with trade unions: Not requested
Discussion with or approval by another body: Not requested		
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Part I – Information about the Regulation

1. Reasons for and Explanation of the Changes

Content of the change	Point
Transformation of the regulation into a directive Updating the limits for travel allowances	

2. Purpose and Scope of the Measure

2.1. This measure issues a new Directive - Business Trips and Travel Expenses at FSV UK, which, in accordance with the provisions of Act No. 262/2006 Coll., the Labour Code, as amended, sets out the rules and procedures for the implementation of business trips and the claiming of travel allowances for FSV UK employees, and establishes the rules for the administration and reimbursement of travel expenses related to student study trips.

Part II – Basic Rules, Terms, and Roles

3. Basic Rules

3.1. **4E Principle** - When planning and implementing business trips and considering the various alternatives, the departing employee, the operation transactor, the budget administrator, and the direct supervisor must respect the limits specified in Part VIII - Amount of Reimbursement, the given subsidy rules and **the 3E principles of Economy, Effectiveness, and Efficiency, as extended by the principle of the low burden on the environment** (Ecology/Environment), while:

- 3.1.1. The principle of Economy means striving to minimize costs needed to provide the specified needs and tasks while maintaining their quality.
- 3.1.2. The principle of Effectiveness means using a resource in such a way as to maximise its output.
- 3.1.3. The principle of Efficiency means striving to achieve the desired results and set objectives in optimal quantity, quality, and time.
- 3.1.4. The principle of the low burden on the environment (Ecology/Environment) means, for the purposes of this Directive, setting the parameters of the business trip in such a way that the environmental impact criterion is taken into account in the comprehensive assessment, while respecting the 3E principles.

3.2. When planning and implementing business trips, the staff in charge must respect all the 4E principles at the same time, i.e., in simple terms, they must do the right thing (efficiency), the right way (effectiveness), in the least costly way (economy) and, while respecting the first 3E principles, in an environmentally friendly way (Ecology/Environment).

3.3. The responsibility for the eligibility of costs in relation to the fulfilment of the criteria related to the 3E, or 4E principles, both generic and based on the specific conditions of a given funding source, lies with the operation transactor, budget administrator, and direct supervisor.

3.4. Any unallowable costs incurred as a result of non-compliance with the limits specified in Part VIII - Amount of Reimbursement, subsidy rules, and conditions related to the 3E, or 4E principles will be covered by the workplace of the employee who caused the non-compliance, i.e. the institute, centre, or Dean's Office. This is without prejudice to the possibility of taking action against the employee who caused the damage.

4. Definition of Terms

4.1. **A business trip** means sending an employee by the employer to perform work outside the stipulated place of work or regular workplace within a limited timeframe, an extraordinary trip in connection with the performance of work outside the scheduled shifts at the employee's place of work or regular workplace, whereby the employer may send an employee for a period of necessary need on a business trip only based on the agreement with the employee. We distinguish between business trips at home and abroad.

4.2. **A student's trip** means sending a student to a place of performance of an activity conducted within a limited timeframe and in relation to FSV UK in the event that the student agrees to such a trip, based on an agreement concluded in accordance with § 1746 para 2 of Act No. 89/2012 Coll., the Civil Code, as amended, see Appendix SEO005_P09 Agreement for Reimbursement of Travel Expenses of a Student. For more information on the possibilities of reimbursement of students' travel expenses, see Part IX of this Directive.

4.3. **The purpose of the trip** means the performance of the employee's work which is the subject of the trip; if the employee performs more than one purpose on the business trip, the employee travel authorisation form and the report on official travel abroad will state that this is a multi-purpose business trip, listing each purpose. If the source of funding so requires, the purpose of the business trip may be further detailed.

The employee specifies the purpose of the journey in the employee travel authorisation form and in the report on official travel abroad by indicating one or more of the following items:

- a) *excursions, field course*
- b) *conferences*
- c) *defence proceedings, review proceedings*
- d) *lecture, teaching*
- e) *meeting, negotiation*
- f) *study stay*
- g) *research*
- h) *business trip*
- i) *exhibition, trade fair*
- j) *other*

5. Roles

- 5.1. For the purposes of this Directive, **an employee** is a person under employment relations with FSV UK, i.e. an employment contract or an agreement for work outside the employment relations (Agreement to Perform Work or Agreement to Complete a Job) and is sent on a business trip.
- 5.2. For the purposes of this Directive, **a student** is a person who is enrolled for study at FSV UK and is not an employee from the perspective of the purposes of this measure; the student is sent on a trip for the purpose of performing an activity in relation to FSV UK, on the basis of an agreement concluded in accordance with § 1746 para 2 of Act No. 89/2012 Coll., the Civil Code, as amended. For more information see Part VIII of this Directive.
- 5.3. **The departing person** is the employee who is sent on a business trip and agrees to being sent on a business trip by signing the employee travel authorisation form. The departing person may also be a person managing funding sources.
- 5.4. **The operation transactor** is always a head employee authorised to manage a comprehensive part of the budget (dean, faculty secretary, vice-dean, director of an institute, secretary of an institute, head of a unit, investigators of budget and extra-budget grants mandated by the owner of projects, or a head employee authorised to manage the funds of a specific workplace or project). The delegation of authority must clearly define the scope of the delegated powers, see the FSV form "Entrusting the head employee with the powers of the operation transactor."
- 5.5. **The budget administrator** is a head employee responsible for the management of the budget of the Faculty and other units (head of the Account Office) or its part (secretary of the institute or unit) or an authorised staff member of another unit or department of the Faculty, see the FSV form "Entrusting the employee with the powers of the budget administrator." The budget administrator is responsible for correctly assessing the eligibility of costs and setting the parameters of the employee travel authorisation form in accordance with the conditions of the given funding source.
- 5.6. **A head employee** is an employee of Charles University who is **directly superior** to the departing employee and who, within the management of FSV UK, is authorised to set and impose work tasks on subordinate employees, to organise, direct and control their work, and give them binding instructions to this end.
- 5.7. **The staff member of the Account Office**, hereinafter referred to as "REO", is an employee of the Account Office responsible for checking the administrative formalities associated with the sending of employees on business trips in accordance with this Directive and is responsible for the processing of the claim for reimbursement for expenses on official travel abroad.
- 5.8. **An employee of the Research Office or an employee of another lead department** may, at the request of REO, provide assistance in checking administrative formalities in terms of cost eligibility. This check does not remove responsibility from the budget administrator. The budget administrator may also engage in consultations with the employees of the Research Office and other lead departments.
- 5.9. **The Faculty Secretary** makes the final approval of the employee travel authorisation form based on the signatures of the departing person, the operation transactor, the budget administrator, the supervisor, and REO.
- 5.10. **Human Resources Office** - it provides information and assistance on the form for business trips abroad "Certificate of affiliation to social security legislation" (hereinafter referred to as "A1"), see Article 16.

Part III – Employee Travel Authorisation Form

6. Employee Travel Authorisation Form

6.1. An employee is released from his/her workplace on the basis of a written employee travel authorisation on the form SEO005_P01 Employee Travel Authorisation Form found in the appendix to this Directive and posted on the Faculty's website.

7. Filling in Employee Travel Authorisation Form

7.1. The employee travel authorisation on the prescribed form must be completed and signed by the departing person.

7.2. The employee travel authorisation form must also be signed by the persons in charge, namely:

7.2.1. the operation transactor; if the trip is covered by more than one funding source, all relevant operation transactors must sign.

7.2.2. the budget administrator; if the trip is covered by more than one funding source, all relevant budget administrators must sign.

7.2.3. the supervisor of the employee sent on a business trip. In the case of staff members of individual institutes, supervisor means the director of the institute concerned. The signature is not necessary if s/he has already signed in the role of the operation transactor.

7.2.4. a staff member of the Account Office "REO" (the signature of the employee of the Research Office who checks the details of the employee travel authorisation form at the request of REO is not obligatory).

7.2.5. Faculty Secretary;

7.2.6. the Dean of the Faculty in case the departing person is the director of an institute or another faculty unit, a vice-dean, or a member of the Dean's collegium.

7.3. The signature of the operation transactor, the budget administrator and, where appropriate, the supervisor is obtained by the employee before the employee travel authorisation form is submitted. The signatures of the employee of the Research Office, the Faculty Secretary, and the Dean are handled by the staff member of the Account Office (hereinafter referred to as "REO").

8. Requirements for the Employee Travel Authorisation Form

8.1. place of departure of the business trip;

8.2. beginning and end of the business trip (date and time);

8.2.1. The time determining the employee's right to the reimbursement of travel expenses in foreign currency is the time of crossing the state border of the Czech Republic, or the time of flight departure from the Czech Republic and flight arrival in the Czech Republic in case of air transport in accordance with § 42 para 1 of Act No. 262/2006 Coll., the Labour Code, as amended.

- 8.3. duration of the business trip;
 - 8.3.1. The business trip lasts from the employee's commencement of work performance at a place outside the stipulated place of work performance until the employee's return to the stipulated place of work performance.
- 8.4. purpose of the business trip;
- 8.5. place of the work performance;
- 8.6. means of transport (plane, train, bus, public transport);
 - 8.6.1. All means of transport used during the business trip must be entered in the claim. Unauthorised means of transport cannot be claimed within the claim for reimbursement for expenses on official travel abroad.
 - 8.6.2. The use of a private vehicle for a business trip is entered in the employee travel authorisation form if the employer asks the employee to use a private road motor vehicle as a means of transport for the business trip. The supervisor who asks the employee to use an AUV (own car) is responsible for ensuring that the 4E principles of economy, efficiency, effectiveness, and low environmental impact are adhered to for the funds so spent. The budget administrator and the operation transactor are responsible for assessing compliance with the 4E principles to the supervisor.
 - 8.6.3. If an employee requests the use of a private motor vehicle, the supervisor will designate such public transportation (bus, train, or public transportation other than airplanes) by which s/he would have primarily dispatched the employee for the business trip. The calculation of the fare will then be based on the price quoted in the IDOS system or other relevant sources.
- 8.7. end of the business trip (place, date, time);
- 8.8. a preliminary estimate of the cost of the business trip, excluding an estimate of the cost of meals and spending money;
- 8.9. a preliminary estimate of the cost of the accommodation (price/night);
- 8.10. source of funding;
- 8.11. interruption of a business trip, if agreed in advance;
- 8.12. the way of ensuring the classwork and other teaching duties of the employee and any substitution during his/her absence.

9. Approval of a Business Trip

- 9.1. A business trip will only be billed and reimbursed if it has been duly approved at the time of departure.
- 9.2. Once the business trip has been approved, the employee may not change or modify the terms of the employee travel authorisation form. The conditions of travel set out in the approved employee travel authorisation form are binding on the employee.

9.3. If there is a change of circumstances in the terms of the employee travel authorisation form, the employee must notify the employer without undue delay (see Article 20 Change of Circumstances Affecting the Amount of Travel Allowances).

10. Delivery of the Employee Travel Authorisation Form

10.1. The employee travel authorisation form must be delivered to the FSV UK post room (ground floor of the Hollar building, Smetanovo nábřeží 6, Prague 1) either physically or with electronic signatures by the Record Office, or by e-mail to the special e-mail address tuzemske.cesty@fsv.cuni.cz or zahranicni.cesty@fsv.cuni.cz, no later than three working days before the employee starts his/her business trip (the day of travel is not counted).

10.2. If an employee requests a cash advance, the employee travel authorisation form must be submitted at least five working days before the commencement of a business trip. Otherwise, payment of the advance before departure cannot be guaranteed. REO will always inform the employee concerned by email that his/her travel authorisation form has been approved.

11. Returning the Employee Travel Authorisation Form

11.1. If the employee travel authorisation form is returned because it is incorrect (lack of consent of the authorised person, unclear purpose of travel or source of funding for travel, exceeding of limits, etc.), REO will notify the employee by e-mail and will include the employee in charge of business travel at the given unit of FSV UK in the copy of an email.

Part IV – General Instructions

12. Proof of the Purpose of the Business Trip

12.1. Each employee travel authorisation form must be accompanied by a document indicating the purpose of the business trip.

12.2. In the case of a trip under an international programme such as ERASMUS+, a completed Teaching Programme form confirmed by the foreign university and a statement from the programme coordinator at FSV UK are required.

12.3. In the case of a grant-funded research stay, a statement from the principal grant investigator is sufficient.

13. Pre-Arranged Interruption of a Business Trip

13.1. A business trip may be interrupted for a reason on the employee's side (e.g. employee's holiday abroad) only after prior agreement with the employer represented by the supervising employee in accordance with point 7.2.3.

13.2. Before travelling, the interruption of the business trip must be defined by date, time, and place on the employee travel authorisation form (SEO005_P01 Employee Travel Authorisation Form) and in the agreement for interruption of business travel for reasons personal to the employee (SEO005_P02 Agreement for Interruption of Business Travel for Reasons Personal to the Employee).

13.3. If a business trip is interrupted prior to the performance of work, the employee is entitled to the reimbursement of travel expenses only up to the amount that would have been payable if the

business trip had not been interrupted. Other reimbursements (meals, accommodation, etc.) are only due to the employee from the time the business trip commences.

13.4. A similar procedure applies in the event of an interruption of a business trip that is not followed by the work performance.

13.5. A business trip may be interrupted only once.

13.6. When a business trip is interrupted prior to the work performance, private time starts at the actual departure from the place of commencement of the business trip and ends at the actual time of commencement of work. When a business trip is interrupted after the work performance has been completed, private time starts at the actual time of completion of the work performance and ends upon arrival at the designated place of completion of the business trip. The respective periods must be indicated in the claim for reimbursement for expenses, the employee travel authorisation form, and the agreement for interruption of business travel for reasons personal to the employee.

14. Commencement/End of Business Trip at the Event Venue

14.1. The employer, in agreement with the employee, may also start or end the employee's business trip directly at the venue of the event, but then the employee is not paid travel expenses there or back.

14.2. A business trip may also be started and ended at the employee's place of residence.

15. Proof of Insurance for Business Trips Abroad

15.1. The employee travel authorisation form must be accompanied by a copy of the proof of payment of medical expenses insurance for business trips abroad.

15.2. In case the employee has annual insurance on the basis of a payment card or ITIC card, s/he will submit a copy of the relevant card. However, neither the ITIC card nor the payment card can be reimbursed within the business trip.

16. Certificate of Applicable Social Security Legislation

16.1. Upon entry into a foreign country, or during other random or targeted checks, the employee may be asked about the purpose of the trip. After answering that it is a business trip, the employee may be asked to produce a "Certificate of Applicable Social Security Legislation", so-called "A1". In the event of failure to submit, the competent authorities of the country concerned will initiate administrative proceedings with the employee/employer.

16.2. In the case of travel to the EU and EEA countries and the Swiss Confederation, a Certificate of Applicable Social Security Legislation is required. A similar obligation may apply to other countries. Prior to travel, the Human Resources Office should be contacted for accurate up-to-date information on the requirements.

16.3. Every employee going to the EU and EEA countries and the Swiss Confederation is obliged to fill in the Joint Request of the Employee and the Employer for a Certificate of Applicable Social Security Legislation form provided by the Human Resources Office at least 30 days in advance of the business trip abroad.

16.4. The form can also be downloaded from the respective website of the Prague Social Security Administration.

16.5. The employee will be provided with the necessary information and all assistance in completing the form by the Human Resources Office.

16.6. The completed form will be sent by the Human Resources Office to the Czech Social Security Administration via data mailbox, or the employee may deliver the completed form to the Prague Social Security Administration (Trojská 1997/13a, Prague 8, Sickness Insurance Department) sufficiently in advance. The resulting form, "Certificate of Applicable Social Security Legislation" (hereinafter referred to as "A1"), will be delivered by the Prague Social Security Administration to the employee and the employer according to the information provided in the request.

16.7. The A1 document confirms that the employee is a participant in the Czech social system during his/her stay abroad.

16.8. The A1 document is required to be carried by the employee during his/her business trip abroad and, if necessary, it is used for verification by the authorities (usually the foreign police department) abroad.

17. Financial Coverage

17.1. Each employee travel authorisation form must also show the accounting centre number - the funding source from which the costs incurred will be reimbursed. The employee travel authorisation form is then signed by the operation transactor and the budget administrator of the centre concerned.

17.2. If the travel is to be covered by the faculty's special-purpose funds (grant, etc.), the employee travel authorisation form must be accompanied by a statement from the person who is authorised to handle the funds (principal investigator for grants). This person usually acts as the operation transactor or as the proposer.

17.3. The faculty coordinator provides a statement on the reimbursement of travel within the ERASMUS+ programme.

17.4. If the travel is to be covered by the operating funds of the institute or unit of the faculty, the head of the workplace will provide a statement on the financial coverage.

17.5. If the employee does not claim mandatory reimbursement (i.e. accommodation, travel expenses), it is further necessary to explain how the travel expenses will be covered. Coverage from the employee's own funds is not permissible.

17.6. A source of funding must be identified for the reimbursement of meals even if all meals, i.e. breakfast, lunch, or dinner, are provided free of charge to the employee during his/her business trip, as the employee is then given a reduced meal allowance.

18. Use of Taxi

18.1. The use of taxi is only allowed in justified cases and must comply with the 4E principles. E.g. in situations where public transport is not demonstrably available, e.g. late flight arrivals, places where public transport is not available, at night and in the morning (for security reasons) and when carrying excess baggage or when it is the most cost-effective means of transport (e.g. transporting multiple people).

18.2. The use of taxi must be approved and justified in the employee travel authorisation form.

19. Advance of Funds for Foreign Business Trips

19.1. The Faculty will provide an employee sent on a business trip abroad with a chargeable advance of funds up to the expected amount of travel allowances, based on a completed request for advance of funds for foreign business travel (SEO005_P03 Request for Advance of Funds for Foreign Business Travel) for the business trip abroad, which the employee submits to REO at the same time as the employee travel authorisation form.

19.2. If the advance of funds is to be provided, the employee travel authorisation form must be submitted by the employee to REO at least 5 working days before departure on the business trip.

19.3. If the business trip does not take place, the advance of funds must be returned immediately (no later than two working days from the day the employee learns that the business trip will not take place). If the advance of funds is not returned, it will be deducted from the employee's wages at the next payday.

19.4. When an advance of funds is made in a foreign currency, the Czech National Bank exchange rate valid on the day the advance of funds is made applies.

20. Change of Circumstances Affecting the Amount of Travel Allowances

20.1. The employee is obliged to notify the employer without undue delay of a change of circumstances affecting the amount of travel allowances. For example, the fact that the business trip must be extended (or shortened) to complete the work task, that s/he cannot use the designated means of transport, that the accommodation limit has been exceeded, etc.

20.2. This change must be approved by the supervisor, the operation transactor, and the budget administrator and attached to the claim for reimbursement for expenses on official travel abroad.

Part V – Use of Private Vehicle

21. Types of Requests for the Use of a Private Vehicle

21.1. The use of a private vehicle (AUV - own car) is possible either at **the request by employer for use of a private vehicle for business travel** (form SEO005_P04 Request by Employer for Use of a Private Vehicle for Business Travel) **or at the request by employee for use of a private vehicle for business travel** (form SEO005_P05 Request by Employee for Use of a Private Vehicle for Business Travel).

21.2. If the operation transactor and budget administrator allow - subject to the 3E, or 4E principles and the conditions of the respective founding source - the travel by a private car to be paid from the funding source entrusted, then the departing person will submit for approval **the request by employer for use of a private vehicle for business travel**.

21.3. If the operation transactor, budget administrator, and direct supervisor of the departing person do not sign the request by employer for use of a private vehicle for business travel, i.e. they decide on another means of public transport, while complying with 3E, or 4E principles, and the employee still insists on using a private vehicle, the departing person may submit **the request by employee for use of a private vehicle for business travel**. In this case, reimbursement for the use of the private vehicle will be based on the submitted fare for the originally designated means of transport.

22. Use of a Private Personal Vehicle at the Request by Employer

22.1. An employer may ask an employee to use a private vehicle on a business trip, subject to the 3E, or 4E principles, for example in the following situations:

22.1.1. An employee drives other employees as co-travellers.

22.1.2. In other economically and operationally justified cases.

22.2. In such cases, the employee is entitled to basic allowance and reimbursement of fuel expenses for the use of a private car for each 1 km of travel.

22.3. The cost of fuel is documented by a fuel purchase receipt of the same date as the period of the business trip plus 5 days from the end of the business trip.

22.4. If s/he fails to provide such a receipt, s/he will be reimbursed for fuel consumption at the average price determined by § 157 para 4 of Act No. 262/2006 Coll., the Labour Code, as amended, according to the type of fuel.

22.5. The employer will reimburse the employee for fuel consumed in foreign currency and at a documented price only for kilometres travelled outside the Czech Republic.

22.6. Average fuel prices and the rate of basic reimbursement per 1 km are set for each year by a decree of the Ministry of Labour and Social Affairs.

22.7. During a business trip, the employee may, where justified and where it is the most cost-effective way to do so, rent a private car. In such a case, this intention will be stated in the employee travel authorisation form, including an estimate of the costs involved. In this case, the employee is not entitled to the reimbursement of travel expenses, but the employer must reimburse the employee for all expenses incurred by him/her in connection with the rent and use of the vehicle on the business trip (e.g. rent, purchase of fuel, etc.). S/he is not entitled to this reimbursement if s/he rented the vehicle without the employer's knowledge.

23. Use of a Private Personal Vehicle at the Request by Employee

23.1. Where the departing employee's direct supervisor, at the discretion of the operation transactor and budget administrator, subject to the 3E, or 4E principles and the terms and conditions of the funding source, designates a public means of transport, but the employee proposes a car and the employer approves the proposal - request by employee for use of a private vehicle for business travel, the reimbursement for the use of a private vehicle will in this case be paid on the basis of a submitted fare for the originally designated public means of transport (bus, train or public transport, excluding aircraft).

23.2. In the employee travel authorisation form, the originally designated means of transport, as well as the substitute means of transport - a private car - must be indicated and marked.

23.3. The price of the fare is already calculated by the departing person in the employee travel authorisation form. The calculation of the fare is based on the price indicated in the IDOS system or other relevant websites of transport companies, which must be documented. The lowest amount is used.

24. Annexes to the Employee Travel Authorisation Form

24.1. When using a private vehicle on a business trip, the employee will submit the following annexes in addition to the employee travel authorisation form with the pre-approved public means of transport:

- a) Request by employer / Request by employee for use of a private vehicle (AUV) for business travel (details of the driver, vehicle, fuel consumption, collision damage insurance number, road tax declaration, and justification for this means of transport),
- b) Copy of the vehicle technical certificate - it is sufficient to provide it once for a given vehicle/year or the vehicle registration certificate if the vehicle technical certificate has not been issued,
- c) A copy of the proof of payment of compulsory liability insurance - it is sufficient to provide it once a year for the respective vehicle,
- d) Signed operational safety rules - before the first business trip by car,
- e) In the case of employees over 65 years of age, proof of a medical examination in accordance with Act No. 361/2000 Coll., on Road Traffic and on Amendments to Certain Acts (Road Traffic Act), as amended,
- f) Valid driving licence of the employee for the road motor vehicle used,
- g) Confirmation of completion of the training of drivers by the employer.

24.2. All documents required for the use of a private vehicle need to be submitted to REO only when the employee departs for the first business trip using a private vehicle, and REO only needs to be informed of changes to the documents thereafter. All documents for the use of the private vehicle will be filed with REO, at the REO's desk for domestic business trips.

25. Training of Drivers

25.1. In accordance with the Labour Code No. 262/2006 Coll., § 103 para 2 and § 349 para 1, every employee who uses a private vehicle for business trips must undergo the training of drivers. As part of this training, the employee must pass an examination on safety rules and road traffic rules.

25.2. The period of validity of the examination is 2 years for the purposes of business trips at FSV UK.

25.3. A certificate of this examination is issued by the trainer, a copy of which is included in the documents in accordance with the provisions of Article 24. Without this certificate, the employee may not use the private vehicle for business trips

25.4. The Human Resources Office is responsible for the training of drivers.

26. Use of Safety Rest Stops

26.1. During a business trip, the employee must observe safety rest stops.

26.2. At the end of the business trip and together with the claim for reimbursement, the employee will also submit a Report of Driving Time and Use of Safety Rest Stops (form SEO005_P11 can be found on the Faculty's website and in the appendix to this Directive).

27. Co-Travellers

27.1. If an employee uses a private vehicle and is accompanied on a business trip by other staff members, they must be listed as co-travellers, and each must have a proper employee travel authorisation form completed.

27.2. Co-travellers are not entitled to reimbursement for fares.

Part VI – Long-Term Business Trips Above 30 Days

28. Deadline for Submission of the Employee Travel Authorisation Form

28.1. The employee travel authorisation form for a long-term business trip must be sent to REO at least 14 working days prior to the commencement of the business trip so that all terms and conditions of the long-term business trip can be agreed in advance.

29. Holiday and Leave

29.1. Where a leave is granted to an employee in the case of a long-term business trip, this constitutes an interruption of the business trip for private reasons and reimbursement is handled as set out in point 13.

30. Spending Money

30.1. In the case of long-term business trips, the employee is not entitled to spending money for days off work (Saturdays, Sundays, public holidays).

31. Accommodation

31.1. For long-term business trips, it is possible to rent an apartment with a maximum size of 2+1. In this case, the original lease agreement and a bank statement showing that the rent has been paid must be provided to settle the claim for reimbursement for expenses on official travel abroad.

31.2. In the case of accommodation for other persons (family members), the employee is reimbursed only a pro-rata amount. The same applies to hotel accommodation.

31.3. If the accommodation on a long-term business trip does not meet the above parameters, an exception from the arrangements of the Dean's Measure must be requested at least 1 month prior to the commencement of the business trip.

31.4. In the request for an exception, the employee will justify the type of accommodation requested and demonstrate the cost-effectiveness of the proposed accommodation.

32. Visit of a Close Family Member

32.1. In the event of a long-term business trip, it is possible to visit the employee's family members at the family's place of residence.

Part VII – Claim for Reimbursement of Business Trips

33. Submission of Claim for Reimbursement

33.1. Upon return from the business trip, a deadline of 10 working days after the end of the business trip is set for the submission of the reimbursement documents to REO.

33.2. In case of the claim for reimbursement where the supporting documents are received by the UK FSV post room no later than the tenth working day after the end of the business trip (the day of arrival is not counted), the Dean's Office guarantees its proper processing within 10 working days after the supporting documents are complete.

33.3. The employee submits written documents (always originals) to REO to perform the billing of the business trip, including a completed form for the claim for reimbursement for expenses on official travel abroad and the report on official travel abroad, all on the prescribed form (available on the Faculty's website, a section of forms, see the appendix to this Directive - SEO005_P07 Claim for Reimbursement for Expenses on Official Travel Abroad, SEO005_P08 Report on Official Travel Abroad).

33.4. The claim for reimbursement will be signed by an employee, a supervisor, who handled the business trip, and the staff member managing the funding sources (the operation transactor and budget administrator). The prepared statement is signed by the REO staff member and the head of the Account Office. The employee will be informed of the outcome of the claim for reimbursement by the REO staff member, with a copy sent to the employee's supervisor, the operation transactor, and the budget administrator.

33.5. In the case of multiple funding sources, an annex entitled "Schedule of Billing Centres" will be attached to the completed claim for reimbursement and sent to the institute for signature together with the claim for reimbursement. Only then will the claim for reimbursement be forwarded to the accounting office for the final posting.

34. Financial Settlement

34.1. If the employee's total entitlement is higher than the advance of funds made, the Faculty always reimburses the employee for the difference in Czech currency, in cashless form, to the employee's account indicated in the form SEO005_P07 Claim for Reimbursement for Expenses on Official Travel Abroad.

34.2. If the advance of funds made is greater than the employee's total entitlement to travel allowances, the employee will pay the difference to the FSV UK bank account within ten days of being informed of the claim for reimbursement:

KB Prague 1, account number: 85033011/0100

IBAN: CZ58 0100 0000 0000 8503 301

BIC: KOMBCZPPXXX

To identify the payment, the employee indicates "last name - refund"

35. Reimbursement of Travel Expenses

35.1. An employee sent on a business trip is entitled to:

- a) Reimbursement of provable expenses for transportation
- b) Reimbursement of provable expenses for accommodation

- c) Reimbursement of other provable and necessary expenses
- d) Meal allowance
- e) In case of a business trip abroad, spending money of up to 40% of the meal allowance

36. Proof of Expenses

36.1. The employee will only claim expenses in the context of the business trip which s/he has personally paid and is able to prove by submitting original receipts, invoices, and contracts.

36.2. All expenditures must be supported by accounting documents that comply with the requirements of the accounting rules. In the case of invoices and contracts, the supporting documents must include:

- a) The name of the faculty
- b) The address of the faculty
- c) The identification number (IČO) and tax number (DIČ) of the faculty
- d) The correct date
- e) A specific statement of the purpose of the expenses
- f) The designation of the supplier and his/her identification data
- g) The price, including value-added tax (VAT)

36.3. Bills over CZK 10,000 incl. VAT issued in the Czech Republic must include complete billing information of the Faculty.

36.4. Bills over CZK 10,000 incl. VAT issued abroad may be issued in the employee's name only if they were paid by private credit card. If these bills have been paid by a company card, they must be issued to the Faculty.

36.5. Bills proving expenses up to and including CZK 10,000, incl. VAT, whether issued in the Czech Republic or abroad, may be issued in the employee's name (Rector's Measure No. 54/2023, Article 15, points 8-10.).

36.6. In the case of business trips abroad, it is not always possible to include all the details on the documents specified in 36.2. For example, Airbnb-type accommodation only includes the name, date, specific expense, and price, not the faculty details. The employee must consult with the budget administrator in advance about the allowability of such expenses.

36.7. An undocumented expense cannot be reimbursed.

36.8. An expense that cannot be supported by an original document (a document printed by an employee) may be reimbursed on the basis of proof of payment (bank statement, payment card receipt). A document that the employee has lost or not received, e.g. public transport tickets, may be reimbursed on the basis of an affidavit.

36.9. Expenses paid directly by the employer (e.g. air tickets, accommodation reservations, conference fees paid by FSV UK payment card or FSV UK payment order) are not claimed by the employee in his/her claim for reimbursement. S/he will indicate in the appropriate box on the claim

for reimbursement for expenses on official travel abroad that these expenses have been paid by the Account Office or the institute.

36.10. Family members, partners, acquaintances, etc., cannot be reimbursed for any expenses incurred as part of the claim for reimbursement for expenses on official travel abroad. Similarly, expenses related to hobbies and private activities during the business trip cannot be reimbursed.

36.11. When a private card is used, the difference from the exchange rate is an employee's expense. For exchange rate billing, see point 19.4.

36.12. In the event that a joint business trip of several faculty staff members is to be covered by different funding sources, it is not possible to pay the individual travel costs together and to prove them by a joint document. (Rector's Measure No. 54/2023, Article 12, point 2).

Part VIII – Amount of Reimbursement

37. Reimbursement of Travel Expenses for Business Trips

37.1. Reimbursement of travel expenses for the use of designated public transport will be provided by the employer to the employee in the amount of the travel documents provided.

37.2. Travel expenses are reimbursed only for second class and economy class in the case of air flight. In the case of public transport, a class higher than the basic class may only be used for journeys of more than 4 hours, subject to compliance with the subsidy rules (OR 54/2023, Article 6, point 2). The length of the journey is understood as the total time spent on the journey to the destination. A higher than basic class may also be used if this can be adequately justified by the 4E principles and the relevant subsidy rules allow it.

38. Reimbursement for the Use of a Private Vehicle

38.1. If an employee uses a private vehicle at the request by employer for use of a private vehicle for business travel, s/he will be entitled to the reimbursement specified in Article 22.

38.2. If the employee, with the consent of the employer, uses another means of transport, including a private vehicle, instead of the designated means of mass transport, the employee will be entitled to the reimbursement of travel expenses in an amount equal to the cost of the ticket for the designated means of public transport at the lowest demonstrable cost. (The amount of such reimbursement must not exceed the amount of reimbursement for the use of a private vehicle at the request by employer for use of a private vehicle for business travel).

39. Reimbursement of Proven Accommodation Expenses

39.1. The employee is entitled to reimbursement for accommodation expenses incurred in accordance with the approved conditions of the business trip in an amount to be proved to the employer.

39.2. Recommended limits for accommodation including breakfast are set for each calendar year by the Bursar of Charles University on the basis of an agreement with the representatives of individual faculties and other units of Charles University. The limits for 2024 are set out in Rector's Measure No. 54/2023, Annex 9, as follows:

- a) Czech Republic – 1500 CZK/night,

b) abroad – 180 EUR/night.

39.3. If the limit is exceeded, the departing employee will consult the situation with the operation transactor and the budget administrator. The departing employee will describe the justification in the employee travel authorisation form, including evidence of market research at the given time and location. This applies in particular to the cases such as capital cities, regional centres, busy destinations, periods of increased visitor traffic due to trade fairs, exhibitions, etc.

39.4. These limits do not apply to the hotels provided or recommended by the event organisers.

39.5. These limits do not apply in the case of a limit precisely defined in the funding source if it is lower.

40. Reimbursement of Necessary Incidental Expenses

40.1. The employer will reimburse the employee for necessary incidental expenses incurred in direct connection with the business trip in an amount to be proved to the employer.

40.2. These include, for example, conference fees, travel medical insurance, visa issuance, motorway tolls, parking or garaging of the vehicle (if the use of a private road motor vehicle has been authorised by the employer prior to the commencement of the business trip), baggage storage fees, making copies of driver training documents, seat insurance for the business trip, PCR or similar tests (if required by the country), etc. All expenses must be documented by a receipt.

41. Domestic Meal Allowances

41.1. The rates of meal allowances for domestic business trips of employees in a given calendar year are set by the decree of the Ministry of Labour and Social Affairs, while the employee is always entitled to the lowest rate of meal allowance.

41.2. If a meal is provided to an employee during a business trip, i.e. breakfast, lunch, or dinner, for which the employee does not contribute financially, the meal allowance will be reduced by:

- a) 70 % of the meal allowance if the business trip lasts between 5 and 12 hours,
- b) 35 % of the meal allowance if the business trip lasts more than 12 hours but not more than 18 hours,
- c) 25 % of the meal allowance if the business trip lasts more than 18 hours.

42. Meal Allowances Abroad

42.1. The billing of meal allowances abroad is governed by the Labour Code and related regulations.

42.2. The employee cannot exempt the employer from the obligation to provide meal allowances or meal allowances abroad, even at the explicit request.

42.3. The entitlement to meal allowances abroad starts with the specific hour of crossing the Czech border and ends with the specific hour of crossing the Czech border again on return (in the case of air transport with the specific hour of flight departure and landing). The employee is obliged to state in the claim for reimbursement for expenses on official travel abroad the times of crossing the state borders of all the countries through which s/he travels to the place of work performance.

42.4. The employee will be provided with a meal allowance for each calendar day on which s/he is abroad in accordance with the accounting rules set out below.

42.4.1. The basic rates of meal allowances are set for each year by a decree of the Ministry of Finance of the Czech Republic.

42.4.2. There are four daily time zones for determining meal allowances in foreign currency:

Time spent outside the Czech Republic	Rate
Less than 1 hour	0
1 to 12 hours	1/3 of the basic rate
12.01 to 18 hours	2/3 of the basic rate
More than 18 hours	The basic rate

42.5. If an employee has accrued a right to a domestic meal allowance on a calendar day, then:

42.5.1. if s/he has been abroad for more than 5 hours in total on that day, s/he is entitled to a meal allowance abroad of 1/3 of the basic rate,

42.5.2. if s/he has not been abroad for more than 5 hours on that day, i.e. if s/he has been abroad for no more than 5 hours, s/he is not entitled to the meal allowance abroad and the time for which s/he is not entitled to the meal allowance abroad is added to the domestic part of the respective business trip abroad on that day.

43. Meal Allowance Abroad for Free Meals Provided

43.1. Upon return, the employee will enter in the billing form the details of the free meals provided. If the employee has been provided with a meal during the business trip, i.e. breakfast, lunch, or dinner to which the employee does not contribute financially (e.g. breakfast as an integral part of accommodation, lunch/dinner that was an integral part of the conference fee or was paid for by the organiser), the meal allowance will be reduced by:

- a) 70 % if the period spent outside the Czech Republic is 1 to 12 hours (meal allowance in the amount of 1/3 of daily rate),
- b) 35 % if the period spent outside the Czech Republic is 12.01 to 18 hours (meal allowance in the amount of 2/3 of daily rate),
- c) 25 % if the period spent outside the Czech Republic is longer than 18 hours (meal allowance in full-day rate).

44. Contribution for Travel Expenses

44.1. If the employee has received a financial contribution from the organiser for travel expenses (meals, accommodation, travel costs), s/he will submit a document confirming the amount of the contribution provided.

44.2. If the amount of the contribution is lower than the entitlement to travel reimbursement under the laws in force in the Czech Republic, the employee will be compensated for the difference.

Part IX – Options for Reimbursement of Travel Expenses Related to the Participation of FSV UK Students in Conferences, Research and Study Stays at Home or Abroad

45. Options for Reimbursement

45.1. In connection with the participation of FSV UK students in conferences, research, or study stays at home and abroad, three possibilities of providing travel expenses incurred by FSV UK students (hereinafter referred to as "students") may be admitted.

45.2. The use of these three options is mutually exclusive.

45.3. Students may be reimbursed for travel expenses in accordance with Act No. 262/2006 Coll., the Labour Code, as amended, if they are employees of the Faculty (employment contract; agreement to perform work, agreement to perform a job, and only if this right has been stipulated in the agreement), on the basis of the employee travel authorisation form and its billing.

45.4. Students may be granted travel expenses according to the principles regulated for the provision of travel allowances in Act No. 262/2006 Coll., the Labour Code, as amended, if they are not employees of the Faculty, on the basis of a so-called "innominate contract" concluded in accordance with § 1746, para 2 of Act No. 89/2012 Coll., the Civil Code, as amended. However, from an accounting and factual point of view, this does not constitute a payment of travel allowances to an employee, but a payment for an agreed service. A sample of an innominate contract is found in the appendix to this Directive SEO005_P09 Agreement for Reimbursement of Travel Expenses of a Student.

45.5. Students can receive contribution for their travel expenses from the funds of specific university research, educational activities (contribution for post-graduates) or grant funds (if the approved budget of the respective project allows it) in the form of a scholarship in accordance with Article 6 of the Scholarship Regulations of Charles University, Article 9 para 1 of the Scholarship Regulations of Charles University and Article 5 para 1 of the Rules for Awarding Scholarships at FSV UK, if the travel takes place in accordance with the study plan or is related to the student's participation in the teaching or scientific research activities of the Faculty.

45.6. Students may be granted a scholarship for justified special-purpose expenses related to the trip and the fulfilment of its purpose, in particular:

- a) for conference fees,
- b) for travel expenses from the location of the school to the venue of the event, up to a maximum of the proven public transport expenses,
- c) for accommodation, up to a maximum of the proven accommodation expenses,
- d) where appropriate, other expenses related to the trip and the fulfilment of its purpose.

45.7. Prior to any travel for which the student wishes to apply for a Faculty's contribution in the form of a scholarship, the student will submit a completed form - the Basis for determining scholarship related to the student's travel (SEO005_P10 Basis for Scholarship Student) to the proposer for approval (typically the principal investigator), which will show the required travel expenses for the trip. The basis will also be approved by the operation transactor and the budget administrator in accordance with the source of payment. When travelling abroad, the student must have travel insurance.

45.8. Upon completion of the trip, the student will submit proof of the payment of all agreed travel expenses to the budget administrator of the designated funding source, who will then process the scholarship proposal into an electronic form in SIS (proposal for scholarship worthy of special consideration). The basis for determining this scholarship, the documents proving the payment of travel expenses, and proof of the student's travel insurance for the trip abroad will remain with the budget administrator of the designated funding source.