

Travel Expenses Directive

Pursuant to Act No. 262/2006 Sb., the Labour Code, as amended, (the "Act"), this Directive is being issued to set up a mandatory procedure for permitting and approving business trips and for preparing, approving and checking travel orders.

ARTICLE I

Preamble

- 1) This Directive governs the reimbursement of expenses incurred in connection with the execution of a job, namely:
 - to employees working in an employment relationship;
 - to employees working under agreements for work performed outside their employment relationships, who are entitled to reimbursement under the conditions stipulated by the Act.
- 2) Travel expense reimbursement is provided to employees for:
 - business trips (time-limited posting of an employee to work out of the agreed workplace);
 - trips out of their regular workplaces per Section 34a of the Act;
 - transferring per Section 43 of the Act;
 - work abroad (trip undertaken outside the territory of the Czech Republic where the moment decisive for the acquisition of a right for travel expense reimbursement is the point of time of crossing the border of the Czech Republic as reported by the employee or the time of airplane departure and arrival if air transport is used).

ARTICLE II

Types of Domestic Travel Expense Reimbursement

1) Travel expense reimbursement:

- When using a public means of transport, the employee is entitled to reimbursement of expenses in the proved amount.
- If the employee uses a private road motor vehicle, he/she is entitled to reimbursement of travel expenses as follows:

a) Reimbursement of the proved cost of fuel and vehicle wear and tear (so-called base reimbursement). Reimbursement for consumed fuel is determined by the employer as a multiple of the price of fuel and the quantity of consumed fuel. The employee proves the price of fuel by means of a purchase voucher which documents connection with the business trip. If the price of fuel is not proved, the reimbursement is determined using the average price of the relevant fuel stipulated by the implementation legal regulation (the applicable decree setting up the average price of fuel). Fuel consumption is calculated by the employer using the consumption details specified in the MOT certificate of the vehicle used on the business trip. Compensation for vehicle wear and tear is set up by the applicable legal regulation.

b) Payment in the amount of fare of the determined public means of transport.

2) Accommodation expense reimbursement:

- The employee is entitled to reimbursement of his/her accommodation expenses during his/her business trip in the amount proved to the employer.

3) Boarding-out allowance:

- The employee is entitled to a boarding-out allowance in the following amount per calendar day of his/her business trip:

a) CZK 79.00 if the business trip lasts from 5 to 12 hours;

b) CZK 121.00 if the business trip lasts more than 12 hours but not more than 18 hours;

c) CZK 188.00 if the business trip lasts more than 18 hours.

- If during his/her business trip, the employee is served a meal having the character of a breakfast, dinner or supper to which the employee does not contribute financially, the boarding-out allowance is reduced by:

- a) 70 % of the boarding-out allowance if the business trip lasts from 5 to 12 hours (per the single meal served);
 - b) 35 % of the boarding-out allowance if the business trip lasts more than 12 hours but not more than 18 hours (per every single meal served);
 - c) 25 % of the boarding-out allowance if the business trip lasts more than 18 hours (per every single meal served).
 - If the business trip lasts 2 calendar days, separate assessment of the period of duration of the business trip in the calendar day is refrained from if such procedure is more beneficial for the employee.
- 4) If the employee incurs necessary incidental expenses during his/her business trip, he/she is entitled to reimbursement in the amount proved to the employer.
 - 5) If the employee fails to prove having incurred an expense and to submit the relevant document or voucher, he/she will not be paid any reimbursement.
 - 6) The employee undertaking a business trip is required to fill in a travel order per the Bursar's Directive governing the circulation of accounting and other mandatory documents in the electronic system of Labour Records, Travel Orders section, before starting the scheduled business trip and, after finishing it, to complete the missing data not later than 10 working days and to submit the travel order for approval and subsequent posting in books. Travel order expenses are reimbursed along with the wages for the month in which the travel order in question is brought to books.

ARTICLE III

Use of Private Motor Vehicle

If a private motor vehicle is to be used for a business trip, the employee undertaking the business trip must hand over the following documents to the Economic Department:

- a) A photocopy of the MOT certificate of the vehicle used on the business trip, when using the vehicle for the first time.
- b) A photocopy of the accident insurance policy for the vehicle used on the business trip including the proof of insurance premium payment, on the occasion of first use of the vehicle during the validity period.

ARTICLE IV

Travel Expense Reimbursement for Business Trips Abroad

- 1) The employee is entitled to a boarding-out allowance abroad in the amount of the base rate of the boarding-out allowance abroad set up for the relevant country in a legal regulation (the applicable decree stipulating the amounts of the base rates of boarding-out allowances abroad) as follows:
 - a) In the amount of the base rate if the period of time spent outside the territory of the CR lasts more than 18 hours in a calendar day;
 - b) In the amount of two thirds if the above-mentioned period of time lasts more than 12 hours but not more than 18 hours;
 - c) In the amount of one third if the above-mentioned period of time lasts 12 hours or less, however at least 1 hour, or more than 5 hours if the employee acquires the right to a boarding-out allowance for his/her travel in the territory of the Czech Republic per Article II, Para. 3).
 - d) No boarding-out allowance abroad is paid if the above-mentioned period of time lasts not more than 1 hour.
- 2) If an employee makes more business trips abroad in one calendar day, the periods of time spent outside the territory of the CR are added up.
- 3) The periods of time for which the employee is not entitled to a boarding-out allowance abroad are added to the period of time of his/her business trip in the territory of the CR.
- 4) Any travel undertaken outside the territory of the Czech Republic is considered to be a work carried out abroad, and the moment decisive for the acquisition of the right to travel expense reimbursement is the point of time of crossing the border of the Czech Republic reported by the employee or the time of airplane departure and arrival in case of air transport.
- 5) If during his/her business trip abroad, the employee is served a free meal having the character of a breakfast, dinner or supper to which the employee does not contribute financially, the boarding-out allowance is reduced by:
 - a) 25 % if for any such meal in the base rate amount;
 - b) 35 % if for boarding-out allowance abroad in the amount of two thirds of the base rate;

- c) 70 % if for boarding-out allowance abroad in the amount of one third of the base rate.
- 6) If an employee uses his/her private road motor vehicle for his/her business trip abroad, he/she will submit to the personnel appointed by the individual parts of the UHK to perform activities relating to international payments, in addition to the documents specified in Article III, Para. a) and b), also a signed employee's application for using a private motor vehicle (depending on the method of determination of travel expense reimbursement, both applications are available on the UHK portal in the Economic Department section), an insurance certificate for travels abroad, and a copy of the signed insurance document (vehicle "green card").
- 7) If a university car or a rented car is used, the application/order must be entered in the Labour Records system, Travel Orders section, Application for Vehicle Only form.
- 8) The employer may provide the employee with pocket money up to 40% of the boarding-out allowance provided. The pocket money is provided exclusively for travels financed from the sources of external scientific and research grant agencies¹ the rules of which allow the provision of pocket money. The pocket money amount is specified in the proposal for sending the employee for a business trip abroad.

ARTICLE V

Common and Final Provisions

- 1) This document supersedes Bursar's Directive No. 1/2012 including all its amendments.

¹ They are, for instance, grants provided by TACR, GACR, or Horizont. On the other hand, this category does not include projects of structural funds, institutional development programme (IRP) or centralized development programmes (CRP), institutional support (IP), student grant competitions (SGS), etc.

- 2) In a transition period until 30 April, it is possible to submit travel orders on printed-out forms.
- 3) This Directive comes to force and effect on the day of being signed.

In Hradec Králové 10 March 2017

Ing. Stanislav Klik, Ph.D.

Employee's Application for Using a Private Motor Vehicle per Section 157(2) of the Act

Applicant's (employee's) name and surname:

Vehicle Registration No.:

Business trip from _____ to _____

Business trip date:

The employee declares that he/she has a motor vehicle accident insurance contract entered into for the vehicle to be used on the business trip. A photocopy of the insurance policy will be submitted along with the travel order after finishing the business trip.

The applicant understands that he/she is only entitled to reimbursement for his/her travel expenses up to the amount corresponding to the fare charged if using the relevant public means of transport.

In Hradec Králové, dated:

Applicant's (employee's) signature _____

Statement: The University of Hradec Králové approves ~~does not approve~~ the use of the private road motor vehicle per Section 157(2) of the Act under the conditions stated above.

* *Delete where inapplicable*

Signature of the operation orderer _____

Amendment No. 1 to Bursar's Directive No. 1/2017

Travel Expenses Directive

Bursar's Directive No. 1/2017 is hereby being amended and supplemented as follows:

In Article II, Para. 3, the first bullet point:

- a) the amount of CZK 79.00 is being replaced with CZK 82.00;
- b) the amount of CZK 121.00 is being replaced with CZK 124.00;
- c) the amount of CZK 188.00 is being replaced with CZK 195.00.

The other provisions of Bursar's Directive No. 1/2017 remain unchanged.

This Directive comes to force and effect on the day of being signed.

In Hradec Králové, dated 2 January 2019.

Ing. Aleš Klicnar m.p.

Distribution list All UHK employees



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