

Unified Rules for Expenditure and Reimbursement of 4EU+ Projects

Effective from March 15, 2026

This document is only a translation of the rules published in Czech. In case of any discrepancies, **the Czech version is decisive and binding** for all parties involved.

The 4EU+ Local Office reserves the right to modify these rules. Faculty coordinators will always be informed of any changes via email. We strongly recommend verifying with your faculty coordinator or on this page to ensure you are working with the latest version of the document.

The rules are binding exclusively for employees and students of Charles University (UK) who draw any support from the UK budget for activities related to the development of 4EU+. Applicants affiliated with a partner university or external institution cannot independently draw support from the UK budget.

1. General Conditions

The payment and reimbursement of costs for 4EU+ projects (EDU, SEED, VP, and other supported activities – hereinafter "projects") to faculties and other units of Charles University (CU) are governed by generally binding regulations, these rules, and the concluded Agreements/Contracts on the allocation of funds for individual projects.

- a) Funds may only be used for activities related to the given project according to the approved budget and project goals. The **Principal Investigator** (PI) is responsible for the budget expenditure, and all funds must be spent with their consent.
- b) If the project budget or part of it conflicts with these rules, **these rules take precedence, and the procedures and limitations set by them shall apply.**
- c) **The assigned project number** must be used in all inquiries, financial reports, requests for reimbursement, etc., related to the project.
- d) All changes to the project or budget must be consulted in advance with the 4EU+ Local Office (hereinafter "4EU+ LO"), and funds may only be spent after written approval of the request by the 4EU+ LO. Requests for changes to the project or budget are permissible only **before the occurrence of the relevant event or relevant cost. Send the Project Change Request** (Annex No. 8) to 4euplus@cuni.cz.
 - a. In the case of projects based on retrospective reimbursement of costs incurred by faculties, requests submitted **no later than 1 month before** the binding deadline for submitting the relevant reimbursement request set by these rules will be considered.
 - b. In the case of multi-year projects where funds are sent ex ante, changes concerning the transfer of funds between budget categories (e.g., from travel to other costs) are permissible **exclusively for the upcoming accounting period**. The change request must be sent **no later than November 30** of the year preceding the effectiveness of the requested change. Changes within a

single budget category (e.g., transfer of funds within the "other costs" category from the subcategory of travel for other persons to the subcategory of material purchase), with **the exception** of transfers within the "other costs" category to the "**refreshments**" subcategory, are allowed also during the year. The request for such a change must be sent **no later than 1 month before** the deadline for submitting documents for control.

- c. If the project is managed at one of the CU faculties, the faculty is responsible for the proper accounting of costs and for sending documents for reimbursement or subsequent control of the funds spent. **The Principal Investigator is obliged to inform the [faculty coordinator](#)** about submitting a request for support within the project schemes or about obtaining any other support for a 4EU+ activity. We strongly recommend that researchers from faculties consult the intention to submit a 4EU+ support request, including budget preparation, with the relevant faculty coordinator before submitting the project proposal.
- d. **Projects of CU Rectorate (RUK) employees will be consulted individually with the 4EU+ LO.** The Principal Investigator is obliged to contact the 4EU+ LO before the first expenditure and request instructions for the accounting of individual costs.

2. Payment of Project Costs During Implementation

Depending on the project type, project costs are covered in two ways:

- 1) Costs are covered by the faculty and **subsequently reimbursed** by RUK. Costs incurred for individual projects are paid based on primary accounting documents.
- 2) Costs are partially or fully **pre-paid to faculty** bank accounts (so-called ex ante); before the end of the accounting period, unaccounted funds are returned by the faculty to the RUK account.

Faculties and Principal Investigators will always be informed of how the costs of a given project are financed.

2.1. Reimbursement of Costs to Faculties

In the case of project schemes based on cost reimbursement, the faculty submits a ***Request for Reimbursement*** (Annex No. 1) after the cost has been incurred. Reimbursement requests must be submitted by faculties to RUK without undue delay **continuously** throughout the accounting period, but **no later than 2 months from the incurrence of the cost**. If the faculty does not request reimbursement within two months of the expenditure, these costs will not be reimbursed. **The final deadline for submitting reimbursement documents each year is November 30** of the given calendar year. **If the reimbursement request is not submitted properly and by this deadline at the latest, its payment will not be possible.** A properly submitted reimbursement is considered only one submitted **exactly according to these rules**

(including all required annexes). **The project number must be stated** on all documents submitted by faculties as part of the reimbursement.

Reimbursement requests are submitted electronically via email to Ing. Ivona Přečková (ivona.preckova@ruk.cuni.cz). Reimbursement cannot be performed by RUK without all mandatory requirements. If a faculty implements multiple 4EU+ projects, a reimbursement request must be issued for each project separately.

Reimbursement is **only possible in CZK**.

Please note that if the faculty purchases services or goods internally (refreshments, accommodation, etc.) within the project, a faculty internal invoice of type B must also be used here.

The faculty coordinator submits the **Request for Reimbursement** (Annex No. 1) signed by the Principal Investigator of the given project.

Annexes to the reimbursement request:

- 1) **Internal invoice of type B** issued by the faculty, which must contain all costs listed in the itemized list (see point 2). The internal invoice will thus contain multiple lines according to individual documents or cost types (e.g., travel order, refreshments, material, etc.). The total invoiced amount must correspond to the sum of costs on individual accounting documents detailed in the itemized list.
- 2) **Itemized list of accounting documents** (Annex No. 3). Since reimbursed costs from faculties are recorded in the RUK accounting as primary accounting documents on the relevant "class 5" expense accounts (each individual document separately, not the total amount requested for reimbursement), it is necessary to attach an Itemized List of Accounting Documents to the reimbursement request. A line in the Itemized List indicates the accounting document number, which must mark the relevant sent scan of the accounting document as well as the filename under which this scan is saved. The names of the sent scans of accounting documents must respect the file naming convention stated on the Instructions sheet in Annex No. 3 Itemized List.
- 3) **Legible copies of all primary accounting documents** (invoices, receipts, offers, market research, etc.) for which reimbursement is requested. Each scanned document must be saved under a filename containing the same number and name under which it is listed in the Itemized List of Accounting Documents.
- 4) When purchasing goods and services, **the rules of efficiency, effectiveness, and economy** must be observed. **When purchasing goods and services in an amount from 300,000 CZK**, 2 offers must be documented. The purchase of goods and services is governed by Rector's Measure No. 21/2024 Rules for Public Procurement within Charles University.

2.2. Pre-payment of Costs to Faculties

In the case of project schemes based on ex ante pre-payment of costs, **an amount corresponding to the planned costs for employee travel expenses and other costs according**

to the project budget for the given calendar year is sent to the faculty's bank account after the signing of the tripartite agreement/contract on the use of funds. The faculty is obliged to allow the Principal Investigator to use the funds without delay.

During project implementation and the use of funds sent to the faculty's account, the faculty is obliged to maintain an overview of the use of funds.

Always **by July 31 and January 31 of the calendar year** (if the project ends during the year, then **no later than 1 month after the end of the project**), the Principal Investigator, through the faculty (faculty coordinators), is obliged to send to the email address 4euplus@cuni.cz for control:

- 1) **Itemized ledger** of the given project in xls (Excel) format
- 2) **Itemized list of all accounting documents** (Annex No. 3) that have been paid by the faculty for the project up to that time
- 3) **Legible copies of all primary accounting documents** (invoices, receipts, etc.) and supporting documents proving the eligibility of the given cost (offers, market research, handover protocols, analysis outputs, etc.).

All accounting documents related to the project must correspond to the itemized list. A line in the Itemized List indicates the accounting document number, which must mark the relevant sent scan of the accounting document as well as the filename under which this scan is saved. The names of the sent scans of accounting documents must respect the file naming convention stated on the Instructions sheet in Annex No. 3 Itemized List.

If the allocated funds are not spent by the Principal Investigator in the given calendar year, the PI is obliged to notify this fact to the email address 4euplus@cuni.cz via the Notification of Refund Amount (Annex No. 10) **no later than November 25** of the given calendar year. If the project continues in the following year, the amount allocated for the project in that year will be reduced by the unused funds from the previous year. If it is the final year of the project, the faculty is obliged to return unused funds to the RUK account no later than **December 5** of the given calendar year. If the project is financed from Institutional Support (DKRVO) funds, the faculty may be requested to return funds by December 5 even in a year that is not the final year of the project.

If the researcher demonstrably violated the rules for the use of funds, the financial amount sent to the faculty for the implementation of the next project year will be reduced by the value of unapproved costs incurred as a result of the violation. If it is the final year of the project, the faculty will be obliged to return these funds **within 2 months after the end of the project**, but **no later than December 5** of the calendar year. RUK has the right to demand the return of ineligible costs retrospectively, **even for the previous accounting period**.

When purchasing goods and services, **the rules of efficiency, effectiveness, and economy** must be observed. **When purchasing in an amount from 300,000 CZK, 2 offers must be documented**. The purchase of goods and services is governed by Rector's Measure No. 21/2024 Rules for Public Procurement within Charles University.

3. Eligible Costs in 4EU+ Projects

Projects may cover:

- **Travel costs of CU employees,**
- **Costs of student mobilities,**
- **Travel expenses paid based on a Contract of Travel Expenses,**
- **Personnel costs** (if the specific project scheme allows),
- **Student scholarships** (if the specific project scheme allows),
- **Other costs** (except for subcontracting, services and other costs directly related to the project implementation are allowed, not costs normally included in indirect costs and overheads).

Projects cannot reimburse:

- **Any costs to employees or students of other universities,** with the exception of travel reimbursements for so-called "other persons," and their travel and accommodation costs cannot be paid from the CU project budget if they have or can have their own university budget approved for the given project;
- **Subcontracting costs.** Subcontracting refers to a situation where the project investigator enters into a contract with a third party (subcontractor) to perform a specific part of the project tasks.

3.1. Mobility Costs

Costs of physical mobilities – financing according to participant category:

a) **student:** short-term mobilities (<60 days/2 months) of students within 4EU+ are supported based on the approved price list in the following amounts:

- **Living Allowance:**
 - 1–14 days: 79 EUR/day
 - 15–30 days: 56 EUR/day
 - 30 days–2 months: 150 EUR for each commenced week
- **Travel Allowance:**
 - 0–500 km: 180 EUR
 - 500–2,000 km: 275 EUR

Students depart with **partial financial support** for mobility (scholarship), the amount of which is determined by the 4EU+ price list (see above). **The Principal Investigator of the project informs 4EU+ LO about the students' departure within the project at least 1 month before the planned mobility** (stating the project number, list of names of departing students, destination, departure date, and return date). Based on the written confirmation of support

from 4EU+ LO, the student fills out a request for a short-term mobility scholarship well in advance of the planned mobility, based on which a Decision on Scholarship Allocation and a **Mobility Grant Agreement** (Annex No. 2) will be prepared, **which the student must sign with a handwritten signature, or in exceptional cases with a qualified electronic signature**, before the start of the mobility. The scholarship in the corresponding amount is granted and paid to the student by RUK.

b) **RUK employee:** travel is reimbursed according to the law and relevant rector's/bursar's measure; however, the travel order must be prepared in the MOBILITY application in the IS Science.

c) **faculty employee:** travel is reimbursed by the faculty according to the law (the travel order is prepared at the faculty and subsequently included in the Request for Reimbursement or sent for control).

The maximum price for accommodation abroad is set at 120 EUR/night, with the exception of hotels provided by event organizers; economy class flight tickets without checked baggage, unless other circumstances of the trip require it. If it is not possible to secure accommodation at this price, the price must be justified and documented by market research – provide screenshots of at least 3 other accommodation offers. The maximum allowed pocket money for faculty employees from the 4EU+ budget is 20% of the meal allowance.

For reimbursement/subsequent control, the following are required:

- 1) **the entire travel order**, including all annexes
- 2) **all primary accounting documents**
- 3) **a business trip report** describing the purpose and benefit of the trip
- 4) **event/meeting program** (including the date) attended by the employee.

d) **Other persons:** Travel costs paid to another person based on a Contract of Travel Expenses (Annex No. 4) fall into the "Other costs" category. For the accounting procedure, see chapter "3.3. Other costs" below.

3.2. Personnel Costs

Personnel costs can only be reimbursed if the specific project scheme allows them and if they were part of the contractually agreed budget. Personnel costs can only be paid in the form of bonuses paid from RUK to the faculty. **Bonuses are paid only to CU employees in an employment relationship working on a full-time contract (HPP) who participate in the project implementation.** A bonus cannot be paid to CU workers who are not in an employment relationship (i.e., work performed on DPP/DPČ agreements). Bonuses are paid from RUK quarterly based on the completed **bonus table** (Annex 6) and completed **timesheets** (Annex No. 7) signed by the employee and the Principal Investigator of the project or direct superior, sent to the email address: ivona.preckova@ruk.cuni.cz by these deadlines:

- bonuses for the 1st – 3rd month of the year no later than April 5

- bonuses for the 4th – 6th month of the year no later than July 5
- bonuses for the 7th – 9th month no later than October 5
- bonuses for the 10th – 12th month no later than December 5

Hourly gross wage rate:

- Organizational activity - 200 CZK/hour
- Assistant professional activity - 300 CZK/hour
- Professional activity - 400 CZK/hour

The amount of personnel costs in the project budget must be calculated **including all mandatory levies** valid for the given faculty/unit (i.e., hourly gross wage rate + levies). We strongly recommend that investigators consult the preparation of the personnel cost budget with the relevant faculty coordinator. Exceeding the planned budget due to poorly planned total personnel costs is not a reason for increasing the personnel cost budget or moving funds from other categories to personnel costs.

If the project manager (RUK employee) does not approve the submitted TS (timesheets), the bonuses will not be paid. Bonuses are non-entitlement.

3.3. Other Costs

a) Refreshments:

Refreshments at group events organized in connection with project implementation fall into the Other costs category. If the relevant project scheme allows for refreshment reimbursement, **it is necessary to send for control or attach to the reimbursement request a Justification form** (Annex No. 5) and state at which event the refreshments were served, and attach a list of persons (attendance list) to whom refreshments were provided, including their home institution. Alcohol is not an eligible cost. The total amount of costs spent on refreshments must not exceed **15 % of the total project costs**.

b) Hiring student assistants:

Students working on the project are paid in the form of a scholarship granted by the faculty. Scholarships fall into the Other costs category. The amount of the scholarship is determined according to the number of expected hours worked and the hourly rate for students (200 CZK/hour). For control purposes or for a reimbursement request, **a scan of the Decision on Scholarship Allocation with justification for work on 4EU+ project** No. (project number), **a completed Timesheet** (Annex No. 7), and **a bank statement proving that the faculty sent the funds** to the student's account must be attached to the documents. The activity to be performed by the given student must be properly specified in the Scholarship Decision, and its connection to the 4EU+ project must be clearly described. **The maximum amount of scholarship** paid to one student working on the project is **20,000 CZK** (this corresponds to 100 hours worked on the project). In the case of multi-year projects, this amount is binding for 12 months of the project.

c) Consumables and Supplies, Scientific Equipment:

Consumables or small tangible and intangible assets, professionally necessary for project implementation, are eligible costs. In the project application, these costs must be precisely specified in the budget and their necessity justified. A **Justification** (Annex No. 5) must be attached to the documents sent for control or to the reimbursement request for consumables, in which the Principal Investigator provides a detailed description proving the necessity of purchasing this material for project implementation for all purchased items. **These costs do not include** standard electronics such as computers, phones, cables, printer paper, cards for phones or cameras, standard office equipment, etc. The purchase of small tangible and intangible assets is not possible unless explicitly allowed by the relevant call. **Long-term assets cannot be purchased from the projects.**

d) Travel costs of other persons:

An "other person" is a person who is not a CU employee or student, participated in an event/has a significant role in the project, and the investigator/event organizer decided, in accordance with the call, to cover travel expenses and/or accommodation for this person.

Travel costs paid to another person fall into the **category of other costs** (Other costs), **not the Travel cost category**. If the project does not have approved funds in the Other costs category, then travel for other persons cannot be covered by the project.

It is necessary to enter into a **Contract of Travel Expenses** (Annex No. 4) with the other person. Based on the Contract of Travel Expenses, only real costs for travel and accommodation supported by accounting documents are reimbursed (costs cannot be covered by a flat rate). Subsistence or Per Diems are not reimbursed. The trip of another person must be justified in **the Justification** document (Annex No. 5). For financial control purposes or a reimbursement request, all primary accounting documents paid based on the Contract of Travel Expenses must be attached (invoice for flight ticket and hotel including a bank statement proving that the costs were paid by the other person, and upon request, also provide a bank statement proving that the costs were reimbursed to the other person by the faculty). The same rules apply to travel reimbursements for other persons resulting from the Contract of Travel Expenses as for RUK and faculty employees, i.e., maximum accommodation price abroad set at 120 EUR/night except for hotels provided by event organizers, economy class flight tickets without checked baggage unless other trip circumstances require it.

Trips of other persons outside CU are allowed exclusively if explicitly required by the nature of the approved project plan.

4. Reporting

Within 1 month after the end of the project, the investigator submits a **final report** containing information on activities carried out, partners involved, outputs, costs incurred, and further plans in connection with the supported activity. **The final report form is filled out via the online form available here: [Charles University 4EU+ Project Report – Fill out form](#).** An export from the form for preliminary preparation constitutes Annex No. 9.

In the case of multi-year projects, the investigator submits an **interim report** always by January 31 for the past calendar year. The interim report contains information on activities carried out,

partners involved, outputs, costs incurred in the past year, and an activity plan for the next project period. **The interim report form is filled out via the online form available here: [Charles University 4EU+ Project Report – Fill out form](#).** An export from the form for preliminary preparation constitutes Annex No. 9.

During project/activity implementation, we request investigators to inform faculty coordinators and 4EU+ LO about dates of planned activities (summer schools, workshops, lectures, etc.).

4.1. Affiliation and Dedication

In all publications and other outputs associated with project activities, affiliation to **Charles University**, and if applicable to other involved universities and the 4EU+ Alliance, must be stated. In the case of project schemes, **dedication to this project must also be stated**. The wording of the dedication is part of the tripartite agreement/contract.

5. Useful Information Accommodation:

Accommodation: 4EU+ LO does not provide the possibility of central accommodation arrangements for incoming guests. Investigators must arrange reservations for guests themselves. It is possible to use the CU accommodation facility in Opitz House (<https://cuni.cz/uken-289.html>).

Room reservation for events: 4EU+ LO does not provide room reservation services. For events held within projects and activities, rooms at RUK cannot be reserved unless the event is organized under the auspices of RUK. We recommend checking possibilities at your faculty with the faculty coordinator. Proven spaces include, for example, Kampus Hybernská (<https://www.kampushybernska.cz/>).

Marketing: 4EU+ LO will gladly facilitate dissemination of information about the project or activities on alliance and university channels. We are happy to provide banners for the event and, depending on current availability, also 4EU+/CU promotional materials. If interested, contact 4euplus@cuni.cz.

6. Contacts

4EU+ Local Office:

4euplus@cuni.cz

<https://cuni.cz/UK-12974.html>

Mgr. Karolína Šedivcová – Head of 4EU+ LO

Ing. Ivona Přečková – 4EU+ Financial Officer

RNDr. Dana Miková – administrator of 4EU+ grant schemes

Bc. Barbora Strejčková – administrator of 4EU+ grant schemes

Faculty Coordinators: <https://cuni.cz/UK-11795.html>

Annexes:

- Annex No. 1 - Request for Reimbursement
- Annex No. 2 - Mobility Grant Agreement
- Annex No. 3 - Itemized List of Documents
- Annex No. 4 - Contract of Travel Expenses
- Annex No. 5 - Justification
- Annex No. 6 - Bonus Table
- Annex No. 7 - Timesheet SAMPLE
- Annex No. 8 – Project Change Request
- Annex No. 9 – Final/Interim Report Form EXPORT
- Annex No. 10 – Notification of Refund Amount