Harmonised rules for the utilisation of funds and reimbursement of expenses for 4EU+ projects

Effective from 1 January 2025

These rules are established by the 4EU+ Local Office EC-OVaV (hereinafter referred to as "4EU+ LO"). They are binding for all applicants for support from the 4EU+ budget, faculty coordinators, and 4EU+ administrators. The rules are also available for download in PDF format.

The rules also serve as a guide on how to utilize support in specific situations. Therefore, we strongly recommend always verifying whether the procedure you are applying complies with the rules and whether the cost is eligible. In case of any uncertainties, always consult the 4EU+ LO at the email address 4euplus@cuni.cz.

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.

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.

1. General conditions

The reimbursement of expenses for 4EU+ projects (EDU, SEED, VP, and other supported activities – hereinafter referred to as "projects") to faculties involved in 4EU+ projects is defined by these rules and the signed Agreements on the Allocation of Financial Resources for individual projects.

Funds may only be used for activities related to the respective project, in accordance with the approved budget and project goals. The project leader is responsible for budget execution, and all financial resources must be used with their approval.

For all questions encountering, reimbursement requests, etc., related to the project, the assigned project number must be used.

Any changes to the project or budget must be consulted in advance with the 4EU+ Local Office (hereinafter referred to as "4EU+ LO") and funds may only be used after the written approval of the 4EU+ LO. Requests for project changes (Appendix No. 8) should be sent to 4euplus@cuni.cz.

If a project is managed at a Charles University faculty, the faculty is responsible for proper accounting of financial resources in accordance with these rules and for duly submitting reimbursement requests as per these guidelines. The project leader is obliged to inform the faculty coordinator about submitting applications for support within the project schemes or obtaining any other support

for 4EU+ activities. Project leaders from faculties are strongly encouraged to consult their intention to apply for 4EU+ support, including budget preparation, with the respective faculty coordinator. Reimbursement requests must be submitted by the faculty coordinator.

Projects involving employees of the Rectorate of Charles University (RUK) will be handled individually. The project leader is required to contact the 4EU+ LO prior to the first use of funds and request instructions for accounting specific costs.

2. Reimbursement of project expenses during implementation

Project expenses are initially covered by the faculties and subsequently reimbursed by the Rectorate of Charles University (RUK) upon the faculty's request. Expenses incurred for individual projects are reimbursed based on original accounting documents. The types and amounts of eligible expenses for each project may vary. Therefore, reimbursement requests must follow the specific schemes of the respective projects.

Eligible expenses include travel costs for Charles University employees, costs of student mobility, travel expenses reimbursed under a Contract of Travel Expenses, as well as personnel costs (if permitted by the respective project scheme), student scholarships (if permitted by the respective project scheme), and other costs (services and other expenses directly related to project implementation, but not those commonly included in indirect costs or overheads).

Expenses that cannot be reimbursed include any costs (e.g., travel or remuneration) for employees or students of other universities, as well as costs related to subcontracting. Subcontracting refers to situations where the project leader contracts a third party (subcontractor) to perform specific parts of the project.

If a faculty plans to procure goods or services internally (e.g., catering, accommodation), the faculty must issue an internal invoice type B.

Faculties are reimbursed by RUK through internal invoices type B.

3. Mobility expenses

Expenses for physical mobility – funding by participant category:

a) **Students**: Short-term mobility (<60 days/2 months) for students within 4EU+ is supported based on approved rates:

Living allowance:

- 1–14 days: €79 per day
- 15–30 days: €56 per day
- 30 days–2 months: €150 per each commenced week

Travel allowance:

- 0–500 km: €180
- 500–2,000 km: €275

Students receive partial financial support for mobility in the form of a scholarship, the amount of which is determined by the 4EU+ rates (see above). Students must complete an application for a short-term mobility scholarship, upon which a Scholarship Allocation Decision and a Mobility Grant Agreement (Appendix No. 2) are issued. The student must physically sign the agreement. The

scholarship is awarded and paid to the student by RUK. The contact person is Mgr. Tereza Vosejpková (tereza.vosejpkova@ruk.cuni.cz).

b) **RUK employees**: Travel expenses are reimbursed in accordance with Czech law and the respective directive of the rector or bursar. The travel order must be issued in the MOBILITY application in the IS Věda system. The contact person is Mgr. Tereza Vosejpková (tereza.vosejpkova@ruk.cuni.cz).
c) **Faculty employees**: Travel expenses are paid by the faculty in accordance with Czech law and subsequently reimbursed by RUK (the travel order is issued at the faculty level and included in the *reimbursement request*). The maximum cost of accommodation abroad is set at €120 per night, except for hotels arranged by event organisers. Economy class air tickets without checked baggage are required unless travel circumstances justify otherwise. If accommodation within this price range cannot be arranged, the higher cost must be justified and supported by market research – submit screenshots of at least three alternative accommodation offers. To request reimbursement of a faculty employee's travel expenses, the entire travel order must be submitted, including all original accounting documents, a business trip report describing the purpose and benefits of the trip, and the event/meeting programme (including event dates) attended by the employee.
d) **Other persons**: Travel expenses reimbursed to other persons under a Contract of Travel Expenses (Appendix No. 4) fall under the category of "Other costs." For the reimbursement process, refer to section "5. Other costs" below.

4. Personal costs

Personal costs can only be reimbursed if permitted by the respective project scheme and if they were included in the agreed project budget. Personal costs can only be paid in the form of compensation provided by RUK to the faculty. Compensation is paid exclusively to Charles University employees under standard employment contracts who are involved in the project. Compensation cannot be paid to Charles University workers employed on agreements outside standard employment contracts (DPP or DPČ).

Compensation is paid quarterly by RUK based on a completed Compensation Table (Appendix No. 6) and signed timesheets (Appendix No. 7) submitted by email to **ivona.preckova@ruk.cuni.cz** by the following deadlines:

- Compensation for January–March: no later than 5 April
- Compensation for April–June: no later than 5 July
- Compensation for July–September: no later than 5 October
- Compensation for October–December: no later than 15 December

Hourly rates:

- Organisational work: 200 CZK/hour
- Assistant-level specialist work: 300 CZK/hour
- Specialist work: 400 CZK/hour

The total amount for personal costs is to be calculated including all mandatory deductions applicable to the respective faculty/unit. Project leaders are strongly encouraged to consult the preparation of personal cost budgets with the respective faculty coordinator. Exceeding the planned budget due to incorrect planning of personal costs does not justify increasing the personal cost budget or reallocating funds from other budget categories to personal costs.

If the project manager (an employee of RUK) does not approve the submitted timesheets, the compensation will not be paid. Compensation is not guaranteed.

5. Other costs

a) Catering

Catering provided at events held in connection with project implementation falls under the category of Other costs. If the relevant project call permits catering expenses, a Justification form (Appendix No. 5) must be completed, specifying the event where the catering was provided and including an attendance list with the names of attendees and their home institutions. Alcoholic beverages are not considered eligible expenses.

The total catering costs must not exceed 15% of the total project expenses.

b) Hiring student assistants (applies to SEED projects)

Students working on the project are paid through a scholarship awarded by the faculty, which is subsequently reimbursed. The scholarships fall under the category of Other costs. The scholarship amount is determined based on the number of anticipated hours worked and the hourly rate for students (200 CZK/hour). The reimbursement request must include a scanned copy of the Scholarship Allocation Decision, which should justify the work performed on the specific 4EU+ project (project number required), a completed Timesheet (Appendix No. 7), and a bank statement confirming that the faculty transferred the funds to the student's account. The Scholarship Allocation Decision must clearly specify the tasks the student will perform and their relevance to the 4EU+ project.

The maximum scholarship amount for a single student working on the project is 20,000 CZK (equivalent to 100 hours worked on the project).

c) Consumables and supplies, scientific equipment

Consumables or small tangible and intangible assets essential for project implementation are considered eligible costs. However, these expenses must be clearly specified and justified in the budget proposal submitted with the project application. Such costs must also be approved in writing by the 4EU+ Local Office in advance using the Justification form (Appendix No. 5). Eligible costs exclude common electronics such as computers, phones, cables, paper and office supplies, SIM cards, or camera memory cards.

The purchase of small tangible and intangible assets is not permitted unless explicitly allowed by the relevant project call. Fixed assets ("investments") cannot be purchased under project funding.

d) Travel expenses for other persons

Other persons are individuals who are neither employees nor students of Charles University but participate in an event or have a significant role in the project. The project leader or event organiser, in accordance with the terms of the project call, may decide to cover their travel expenses and/or accommodation.

Travel expenses for other persons fall under the category of Other costs and not Travel costs. If the project does not have approved funding in the category of Other costs, such expenses cannot be reimbursed within the project.

A Contract of Travel Expenses (Appendix No. 4) must be concluded with the other person. Based on this contract, only actual travel and accommodation costs supported by accounting documents can

be reimbursed (flat-rate payments are not permitted). Subsistence or per diems will not be reimbursed. Additionally, the relevant section of the Justification form (Appendix No. 5) must be completed, explaining why the project leader decided to cover the travel expenses for the other person. Reimbursement requests must include all original accounting documents related to the travel expenses paid under the Contract of Travel Expenses (e.g., invoices for airfare and accommodation, along with a bank statement proving the expenses were paid).

For the reimbursement of travel expenses for other persons under the Contract of Travel Expenses, the same rules apply as for employees of RUK and faculties, i.e., the maximum accommodation cost abroad is set at €120 per night (except for hotels arranged by event organisers), economy-class air tickets without checked baggage (unless other travel circumstances necessitate it).

Travel by other persons outside Charles University is permitted only if explicitly required by the nature of the approved project plan.

6. Reimbursement of expenses to faculties

Reimbursement requests must be submitted by faculties to the Rectorate of Charles University (RUK) without undue delay, continuously throughout the accounting period, but no later than two months after the expense was incurred. If the faculty does not submit a reimbursement request within two months of incurring the expense, the costs will not be reimbursed. The final deadline for submitting reimbursement documentation each year is 30 November. If the faculty does not properly submit the reimbursement request by this deadline, reimbursement will not be possible. A properly submitted reimbursement request must comply fully with these rules, including all required attachments. All documents submitted by faculties for reimbursement must include the project number.

The faculty coordinator submits the Request for Reimbursement (Appendix No. 1), signed by the project leader. The faculty must issue an internal invoices type B and attach legible copies of all original accounting documents (invoices, receipts, offers, market research, etc.) for which reimbursement is requested. Reimbursement requests must be submitted electronically by email to Ing. Ivona Přečková (ivona.preckova@ruk.cuni.cz). Without these required elements, reimbursement by RUK cannot be processed. If a faculty implements multiple 4EU+ projects, a separate reimbursement request must be issued for each project.

Since reimbursed expenses from faculties are accounted for in the RUK accounting system as original accounting documents (each individual document, not the total reimbursement amount), the reimbursement request must include a List of Accounting Documents (Appendix No. 3). Each row in the list corresponds to the number of an accounting document, which must be indicated on the submitted scan of the document and match the file name of the scanned document. The file names of the scanned accounting documents must comply with the naming convention provided in the "Instructions" sheet of Appendix No. 3 (List of Accounting Documents).

All documents listed in the list must also be included on the internal invoice, which should therefore include multiple rows according to the individual documents or types of expenses. For example, if the faculty requests reimbursement for a business trip, the total amount of the travel order must be itemised on the internal invoice into travel, accommodation, and subsistence expenses.

When purchasing goods and services, the principles of efficiency, purposefulness, and economy must be followed. For purchases valued between 50,000 CZK and 100,000 CZK, three offers must be documented. Purchases exceeding 100,000 CZK are governed by Rector's Directive No. 30/2020 Rules for Public Procurement at Charles University (https://cuni.cz/UK-10608.html).

Reimbursement is only possible in CZK.

7. Reporting

Within one month after the project's completion, the project leader must submit a final report (Appendix No. 9) containing information about the activities conducted, partners involved, outputs, incurred expenses, and future plans related to the supported activity.

During the project/activity implementation, project leaders are requested to inform faculty coordinators and the 4EU+ Local Office about the dates of planned activities (e.g., summer schools, workshops, lectures, etc.).

8. Affiliation and dedication

All publications and other outputs related to project activities must include an affiliation with Charles University, as well as with other participating universities and the 4EU+ Alliance. For project schemes, dedication to the respective project must also be included. The recommended wording for the dedication is provided in the funding allocation agreement.

9. Useful information

Accommodation

The 4EU+ Local Office does not provide centralised accommodation arrangements for incoming guests. Project leaders must arrange reservations for their guests independently. It is possible to use the Charles University accommodation facilities at Opitz House (https://cuni.cz/uken-289.html).

Event venue reservations

The 4EU+ Local Office does not facilitate venue reservations. Venues at RUK cannot be reserved for events held as part of projects and activities unless the event is organised under the auspices of RUK. We recommend checking options at your faculty with the faculty coordinator. Recommended venues also include Campus Hybernská (https://www.kampushybernska.cz/).

Marketing

The 4EU+ Local Office is happy to assist with disseminating information about projects or activities through alliance and university channels. Banners and 4EU+/CU promotional materials can also be provided for events, subject to availability. If interested, please contact 4euplus@cuni.cz**.**

10. Contacts

4EU+ Local Office:

4euplus@cuni.cz

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

- Mgr. Karolína Šedivcová – 4EU+ Project Manager
- Ing. Ivona Přečková – 4EU+ Financial Manager
- RNDr. Dana Miková – Administrator for 4EU+ Grant Schemes
- Mgr. Tereza Vosejpková – 4EU+ Mobility Coordinator

Faculty coordinators:

https://cuni.cz/UK-11795.html

Appendices

Full text of the rules in PDF

- **Appendix No. 1** – Request for Reimbursement
- **Appendix No. 2** – Mobility Grant Agreement
- **Appendix No. 3** – List of Accounting Documents
- **Appendix No. 4** – Contract of Travel Expenses Template
- **Appendix No. 5** – Justification
- **Appendix No. 6** – Compensation Table
- **Appendix No. 7** – Timesheet Template
- **Appendix No. 8** – Request for Project Change
- **Appendix No. 9** – Final Report Template