

Charles University

Rector's Directive No. 54/2023

Title:

Employees' Business Trips and Student Trips outside the Scope of Employment at Charles University

Responsible department:

Finance, Human Resources and Payroll Department of the Rectorate of Charles University

Effect:

1 January 2024

Employees' Business Trips and Student Trips outside the Scope of Employment at Charles University

Part I General Provisions

Article 1

1. The present Directive stipulates rules for the following:
 - a. Administration of business trips made by employees of Charles University;
 - b. Register of international mobility of employees of Charles University for statistical purposes ("staff mobility register");
 - c. Administration of student trips at Charles University; and
 - d. Provision of adequate travel allowances.
2. The travel allowances for business trips in the Czech Republic and to foreign countries are governed by the following regulations:
 - a. Act No. 262/2006 Sb., the Labour Code, as amended ("Labour Code");
 - b. Regulation of the Ministry of Labour and Social Affairs, published on the basis of the enabling provision in Section 189 (1) (and (2), if relevant) of the Labour Code, to change the standard reimbursement rate for the use of motor vehicles and the meal allowance rate and to set the average price of fuel for the purposes of the provision of travel allowances in the given year ("MLSA Regulation");
 - c. Regulation of the Ministry of Finance, published on the basis of the enabling provision in Section 189 (4) (and (5), if relevant) of the Labour Code, to set the amount of the standard meal allowance rates in foreign countries, as amended ("MF Regulation").
3. When an employee is sent on a business trip, the employee, managing employee, and persons in charge of the use of funds take measures to make the business trip as economical as possible for the employer.
4. Subject to the exemptions under Article 34 hereof, the procedures set out for employees' business trips apply to student trips by analogy.

Article 2 Definitions

1. For the purposes of this Directive:
 - a. **Employer** means Charles University ("CU");
 - b. **Unit sending the employee** means the faculty or another unit of CU ("unit sending the employee") which is sending an employee on a business trip;
 - c. **Employee** means a person employed at CU on the basis of an employment contract or an agreement to work outside the scope of regular employment who is sent on a business trip;

- d. **Student** means a person enrolled in study at CU who is not, at the same time, an employee for the purposes hereof and who is sent on a trip for the purposes of performing activities related to CU;
- e. **Travel order** means a document on the basis of which the employer sends an employee on a business trip or a student of CU on a trip;
- f. **Business trip** means a trip on which an employee is sent by the employer for a limited period of time to perform work outside the agreed place of work or the regular workplace or an exceptional work-related unscheduled trip at the employee's place of work or regular workplace, where the employer may send employees on business trips only for the period necessary and only on the basis of an agreement with them;
- g. **Business trip in the Czech Republic** means a business trip only within the territory of the Czech Republic ("CR");
- h. **Business trip to a foreign country** means a business trip outside the territory of the Czech Republic; a business trip to a foreign country also means a business trip during which an employee performs work with one or several different purposes, where the work may be performed abroad, but also in the territory of the CR;
- i. **Student trip** means a trip to a place where a student carries out activities related to CU and to which a student is sent for a limited period of time on the basis of an agreement with the student;
- j. **Purpose of the trip** means the work task for which the employee is sent on a business trip; if there are several purposes for the employee's business trip, it is designated as a multi-purpose trip in the travel order, and the individual purposes are enumerated in the business trip report;
- k. **Fellow traveller** means an employee or a student who is travelling at the same time and by the same means of transport to the same place or to a place that is on the way to the destination of the employee who is travelling the farthest;
- l. **Person authorised to send an employee on a business trip** means the managing employee who is authorised to act for the employer for this purpose;
- m. **Person authorised to send a student on a student trip** means the person ordering the operation within the specific programmes, the person working on the goals of projects implemented at CU in which the student participates, or the supervisor of a student in a doctoral programme of study who is authorised to act for CU for this purpose; this person may assign a study task to the student, organise, manage, and check the student's activities, and give the student binding instructions for this purpose,
- n. **Managing employee** means an employee of CU who is the direct superordinate of the travelling employee and who is authorised, within the management of CU, to set and assign work tasks to the employees, organise, manage, and check their work, and give them binding instructions for this purpose;
- o. **Approver** means the person ordering the operation, budget administrator, and the chief accountant or their deputies who are in charge of the administration of the expressly defined source of financing; also persons authorised to approve the use of a private or University vehicle, or a vehicle owned by another person, and approving persons within the hierarchy of the organisational structure or other optional approving persons under Annex 8;
- p. **Substitutability** of approvers from the perspective of hierarchy is determined for the employees' periods of absence, where the approval process is referred up the

- hierarchy unless there is a person in the position of a deputy head whose obligation is to act as a deputy in matters concerning employees' business trips;
- q. **Planning employee** means any employee of the unit sending the employee who, on the basis of an agreement with the employee sent on a business trip, prepares the draft travel order or the travel order expense report for the employee sent on a business trip; the participation of a planning employee in the preparation of the travel order does not relieve the employee sent on a business trip of the responsibility for submitting an accurate and complete travel order/business trip expense report;
 - r. **Information system** means the information system used at CU for the administration of business trips and the staff mobility register under Article 33 hereof;
 - s. **Financial system** means the financial information system used by the CU unit sending the employee;
 - t. **Human resources system** means the human resources information system used for recording data concerning employees and their relationship with CU;
 - u. **Business trip identifier** means a unique numerical code referring to the specific CU unit sending the employee, year of commencement of the business trip, and the order number of the business trip of the CU unit sending the employee; this identifier:
 - i. Is generated automatically by the information system upon the approval of a proposed business trip and is used automatically in the expense report thereof;
 - ii. Is generated automatically by the information system by combining the data mentioned above as follows: number of the CU unit sending the employee used in the payroll system (2 positions), year of commencement (2), and the order of the trip of the CU unit sending the employee (6)¹;
 - iii. Is used for the identification of the trip in the financial system; and
 - iv. May be used as the "specific" code for the payment of all travel allowances.
 - v. **Student trip identifier** means a unique numerical code referring to the specific CU unit sending the student, year of commencement of the student trip, and the order number of the CU unit sending the students; its creation and use is governed by the same rules as the business trip identifier;
 - w. **CNB exchange rate applicable at CU** means the foreign exchange market rate declared by the Czech National Bank ("CNB") which is recorded in the CU financial system;
 - x. **Exchange rates for the conversion of currency for the purpose of the expense report for the travel allowances**, that is, for determining the amount of travel allowances to be settled and to which the employee is entitled, mean the exchange rates under Sections 183 and 184 of the Labour Code, specifically:
 - i. If an advance for the given business trip to a foreign country was provided to the employee:
 - The exchange rate indicated on the receipt for the exchange of the provided currency abroad;

¹ Example: 9023123456.

- The exchange rates declared by the CNB applicable on the date of the provision of the advance with regard to the setting of the financial and information systems.
- ii. If an advance for the given business trip to a foreign country was not provided:
 - Exchange rates declared by the CNB applicable on the date of commencement of the business trip to a foreign country.
- y. **Place of work** is the place agreed upon in the employment contract where the employee is expected to perform the type of work agreed therein;
- z. **Regular workplace** means, for the purposes hereof, the place agreed upon for the purposes of travel allowances in the employment contract in accordance with Section 34a of the Labour Code or, if not agreed in the employment contract, determined in accordance with Section 34a of the Labour Code.

Part II

Sending Employees on a Business Trip

Article 3

1. Employees must read this Directive before the business trip and act accordingly.
2. Employees on business trips perform work based on the instructions of the managing employee who sent them on the business trip, in accordance with the requirements of the persons ordering the operation who provide funding for the trip. For the purposes of travel allowances, trips to perform work outside the regular workplace or exceptional work-related unscheduled trips at the employee's place of work or regular workplace are also considered business trips.
3. Employees meeting the following requirements may be sent on a business trip:
 - a. Employees who have entered into an employment contract with CU;
 - b. Employees who work for the employer on the basis of an agreement to perform work outside the scope of regular employment providing that the agreement stipulates such right and the employee's regular workplace. The failure to stipulate a regular workplace in an agreement to complete a job does not deprive employees of their right to travel allowances if the provision thereof has been provided for in the agreement and the employee is to perform work tasks outside the municipality of the employee's residence.
4. Employees must be sent on business trips in accordance with the workflow chart which forms Annex 8 hereto.

Article 4

Travel Order

1. The employer sends employees on business trips by a travel order on the basis of a decision made by the managing employee, who confirms this fact in the information system. The managing employee may also send an employee on a business trip on the basis of the employee's proposal.

2. The employee must ensure that the travel order is completed and approved in the information system before each trip.
3. The conditions set out in an approved travel order are binding on the employee. Exceptions to this rule are permissible only in justified cases and the employee must notify the managing employee who has sent him or her on the trip of the deviation from the conditions set out in the travel order without undue delay. After the commencement of the trip, the conditions of the business trip agreed upon between the parties may not be changed, including the amount of the allowance for personal needs and the advance.
4. The travel order must include the information set out in Annex 1 hereto.
5. The employee is obliged to present all documents related to the business trip for the travel order, which clearly indicate the purpose of the trip according to the list provided in Annex 2 hereto and the date and place, including the conditions of the visit where such conditions of the visit at the given place and time have been agreed upon. If the employee fails to do so, the managing employee returns the travel order to the employee for completion.
6. Travel orders are also submitted for business trips where the expenses related thereto are paid by the host.

Article 5

Place of Commencement and Termination of a Business Trip

1. The place of commencement and termination of a business trip is the employee's regular workplace or residence.
2. Unless provided otherwise in the employment contract, the place of work agreed upon in the employment contract is considered to be the employee's regular workplace under the Labour Code.
3. If, however, the place of work is defined in the employment contract as an area broader than one municipality and the regular workplace is not defined therein, the municipality where employees most frequently commence their trips for the purpose of performing work is considered their regular workplace for the purposes of travel allowances.
4. The place of commencement and termination of a business trip may also be any place determined by the employer for the employee before the business trip with regard to the employee's justified interests.

Article 6

Transport and Use of a Motor Vehicle

1. Depending on the relevant conditions at the given place and time, the employer determines the means of transport that the employee will use on the business trip in accordance with Annex 4 hereto, that is, whether the employee will travel by train, bus or coach, plane, a University vehicle, or another convenient means of transport.
2. In the case of public transport, a higher class than the standard class may be used only for journeys longer than 4 hours provided that the subsidy rules are respected.
3. If a motor vehicle owned by another person is used, an agreement with the owner of the vehicle with the owner's consent for the use of the vehicle for the CU employee's business trip must be presented for the purposes hereof.

4. Transport by taxi services is permissible in justified cases only: in exceptional situations (e.g., early or late arrival, destinations without public transport, security) or in cases where a taxi is the most economical means of transport (e.g., transport for several employees); the use of this means of transport must be justified in the business trip report.
5. In justified cases, employees may rent a car if it is the most economical means of transport. In these cases, the employee indicates the intention to do so in the travel order, including the expected costs for the rental.
6. The employee may propose another means of transport to be used for the business trip than the means of transport determined by the employer, including a motor vehicle not owned or administered by CU, where the employee accepts that in such a case he or she is entitled to the reimbursement of transportation expenses in the amount corresponding to the price of a ticket for the public transport determined by the employer. The price of the ticket is already included in the travel order. It can be found and documented in the form of information available online (the lowest price applies). If the employer agrees with the employee's proposal and accepts the use of another means of transport for the price of the ticket for the means of transport determined by the employer, such reimbursement of transportation expenses is recorded in the travel order. In this case, the employee must comply with all duties related to the use of a motor vehicle.
7. If an employee uses a motor vehicle at the employer's request, he or she is entitled, with the exception of a vehicle provided by the employer, to the standard mileage reimbursement as well as fuel reimbursement. The standard reimbursement rate for 1 km of travel according to the type of vehicle is determined by the MLSA in its regulation published under Section 189 of the Labour Code. The employee is obliged to keep and submit records of the operation of the vehicle on the business trip in order to clearly prove the mileage claimed. The form of such records is not expressly defined. The procedure for the determination of fuel consumption and the amount of fuel reimbursement is described in Annex 6 hereto.
8. Vehicles are classified in the following categories based on their ownership:
 - a. "University vehicle" means a vehicle owned by CU and, for the purposes hereof, also a vehicle subject to a hire purchase agreement under which CU is the lessee/operator of the vehicle;
 - b. "Private vehicle" means a vehicle owned by an employee of CU or a vehicle included in the community property of spouses at least one of whom is an employee of CU and, for the purposes hereof, also a vehicle subject to a hire purchase agreement under which an employee of CU or the employee's spouse is the lessee/operator of the vehicle;
 - c. "Vehicle owned by another person" means a vehicle owned by a person other than the persons under (a) or (b).
9. Employees must present the following documents to use any motor vehicle on a business trip:²
 - a. Valid driving licence for the motor vehicle used;
 - b. Certificate of having attended a training for drivers³ no more than 24 months the commencement of the business trip;

² The documents below need be presented only for the first trip. Employees present the respective document repeatedly only if its validity expires or the document changes.

³ The training is administered by the CU fire and security technician or the fire and security technician of the CU unit sending the employee.

- c. Certificate of a medical examination in the case of employees above the age of 65 years in accordance with Act No. 361/2000 Sb., to regulate road traffic and to amend certain laws (Road Traffic Act), as amended.
10. Employees must present the following documents to use a private vehicle or a vehicle owned by another person:
 - a. Copy of part II of the vehicle registration certificate or part I of the vehicle registration certificate if the former has not been issued;
 - b. Copy of a document proving a valid motor vehicle third party liability insurance contract, or a confirmation from the hire purchase company of having taken out motor vehicle third party liability insurance (green card).
11. While driving a motor vehicle, the employee may not take any other persons in the vehicle, not even other employees or students of CU unless they have a written consent from the employer or a person authorised to send a student on a student trip for the use of such transportation for the business or student trip. Such written consent forms an integral part of the travel order or the student trip travel order.
12. If the employee travels on a business trip by a private vehicle or a vehicle owned by another person, the employee may not transport another person who is not an employer or student of CU unless provided otherwise herein. If this provision is violated and the transported person suffers an injury or damage to property, it is not considered a work-related injury.
13. If the employer has an interest in transporting another person in the motor vehicle, this must be expressly stated in the travel order. The employers of all transported persons must agree on such individual transportation in the specific case. It is recommended that any such persons travelling with the employee obtain travel insurance.

Article 7 Accommodation

1. The recommended limits for accommodation including breakfast are determined for each year by the Bursar of CU upon agreement with the representatives of the individual faculties and other units of CU. The limits for 2024 are indicated in Annex 9 hereto.
2. They do not apply to hotels booked or recommended by the organisers of the event.
3. These limits do not apply either if there is a lower limit specifically defined in the source of financing.

Article 8 Travel Insurance

1. Employees may not go on business trips to a foreign country without obtaining travel insurance in advance. Should additional insurance be necessary due to objective reasons in the course of the business trip, the form thereof is agreed with the employee before the trip.
2. Insurance policies are recorded in accordance with the rules of the CU unit sending the employee.
3. Workplaces of the unit sending the employee authorised to obtain insurance for employees before the trip take out the insurance policy at the employee's request before the commencement of the business trip.

4. The employee may not set out on a business trip without the emergency assistance card and insurance certificate.
5. The travel insurance costs are considered as necessary incidental expenses reimbursed within the travel order and the expense report.

Article 9

Joint Application of the Employee and the Employer for the Statement of Applicable Social Security Legal Regulations (A1 Form)

1. When travelling on business trips to EU and EEA member states, Switzerland, the United Kingdom, and countries which have entered into an international agreement on social security with the CR, employees may be requested by the respective supervisory body to present the Joint Application of the Employee and the Employer for the Statement of Applicable Social Security Legal Regulations (“A1 Form”), that is, a document issued by the social security administration on the basis of a joint application by the employee and the employer certifying in which country the employee is obliged to pay social and healthcare insurance.⁴ The procedure is set out in the methodology provided in Annex 7 hereto.
2. When travelling on business trips to countries other than those enumerated in paragraph 1, it is necessary to abide by the visa and labour market protection policy of the country to which the employee is sent by the employer. Each employee must check the conditions of entry and stay in the given country before travelling abroad.

Article 10 Vaccination

1. When travelling to certain destinations, employees must get mandatory vaccinations for the given country.
2. The expenses for mandatory vaccinations not reimbursed by the health insurance company are considered as necessary incidental expenses and are covered in the travel allowances.
3. Recommended vaccinations are not allowable expenses and represent non-monetary income from the employee’s perspective, which is subject to taxation in the employee’s wage.

Article 11

Allowance for Personal Needs for a Business Trip to a Foreign Country

1. In general, the employee is not entitled to an allowance for personal needs (pocket money), which, however, may be provided by the employer on a voluntary basis or form a part of the travel allowances for the given business trip to a foreign country. The decision to provide the allowance for personal needs in the specific case must be indicated in the travel order.

⁴ The list of countries may change over time. See <https://www.cssz.cz/web/cz/prehled-smluv-uzavrenych-cr>.

2. The purpose of the allowance to cover the employee's personal needs. The employee does not need to provide proof of the use of the allowance for personal needs in the travel order expense report.
3. The employer may provide allowance for personal needs in the maximum amount of 40% of the meal allowance in a foreign country without deductions for the meals provided free of charge for business trips funded from sources whose rules allow the provision of such allowance for personal needs.

Article 12

Funding of a Business Trip

1. Sources of financing refer to the funding used for all travel expenses/business trip costs within and outside the scope of the travel order. Sources of financing have an authorised person ordering the operation, budget administrator, and chief accountant, including their deputies.
2. If several CU employees travel together on a business trip which is paid from different source of financing, the individual travel expenses may not be paid jointly and proven with one receipt.
3. As a rule, travel expenses which may be paid before the business trip are paid by the employer.

Article 13

Advance for a Trip

1. Under Section 183 of the Labour Code, the employer provides an accountable advance to the employee before each business trip up to the expected amount of the travel allowances unless agreed otherwise with the employee.
2. The information regarding the request to pay an advance is transferred from the information system to the workplace in charge of the payment of advances for business trips on the basis of a processed travel order which contains the amount of the advance, the currency required, and the payment method. The request for the advance must be sent no later than 10 working days before the requested date of collecting or sending the advance to the employee's bank account.
3. Advances in Czech crowns may be transferred to the employee's bank account or paid in cash in the cash office.
4. Advances in other currencies are paid, preferentially, in cash in the cash office or, in exceptional cases at the employee's request, transferred to his or her foreign currency account or regular account without reflecting the exchange fees and the amount credited to the employee's account.
5. If the employee does not request or fails to collect the advance, he or she is deemed to have a University payment card available or to agree that an advance will not be provided.
6. If an advance for a meal allowance in a foreign country is provided, based on agreement, in a currency not enumerated in the MF Regulation, the value of the meal allowance in a foreign country is first determined in Czech crowns, where the value of the meal allowance in a foreign country in Czech crowns and in the currency agreed is determined on the basis of the exchange rates declared by the CNB applicable on the date of the provision of the advance for the respective business trip.

Part III
Course and Cancellation of a Business Trip

Article 14

1. Expenses which are to be reimbursed before the business trip may be paid only after the approval of the business trip. The business trip identifier must be assigned to each cost upon its payment. The employee may not claim expenses paid before the approval of the business trip given the requirements set out in Act No. 320/2001 Sb., to regulate financial control in public administration and to amend certain laws, as amended (“Financial Control Act”).

Article 15

Documents Required for the Business Trip Expense Report

1. Flight ticket expenses paid by the employee may be allowed only on the basis of proof of payment and a document proving the flight with the employee’s name (flight ticket, boarding pass, proof of check-in, etc.). For low-cost flights, the flight ticket can be replaced with a proof of payment.
2. If a motor vehicle is used at the employee’s request, with the exception of vehicles provided by the employer, it is necessary to provide documents on the basis of which the standard reimbursement and fuel reimbursement may be calculated for the purposes of the business trip expense report.
3. Proof of accommodation must contain the currency, amount paid, name of the employee accommodated, and, if possible, also the name of the CU unit sending the employee. If the accommodation is paid by the employer’s payment card, proof of payment must include the employer’s address. The name of the person accommodated is indicated as ‘guest’.
4. If the employee loses the original proof of accommodation, he or she must provide a copy thereof. Otherwise the employee will not be reimbursed for the accommodation expenses. In this case, the employer decides whether or not to provide other reasonable reimbursement to the employee. The decision to provide such reasonable reimbursement is within the competence of the Bursar, secretary to a faculty, or the director of the unit sending the employee.
5. Necessary incidental expenses may be reimbursed to employees if they present the required documents. If the employee has not received a receipt for an expense, the employer may provide reimbursement in an amount allowable by the employer. According to the conditions set out by CU, the employee presents an affirmation.
6. In the case of necessary incidental expenses beyond the scope of the approved travel order, the circumstances and reasons related to the expenses are taken into account. Fines and similar expenses incurred due to the employee’s fault may not be considered as necessary incidental expenses on a business trip. This also applies to expenses related to the use of a private vehicle for a business trip.
7. Other than necessary incidental expenses which are not included in the travel allowances, e.g., towing of the University vehicle in the case of a defect, purchase of other vehicle fluids for the University vehicle, etc., and other unforeseeable expenses are settled separately as other operational expenses outside the scope of the expense report for the travel allowances in the form of petty expenses. See also Article 16 (1) hereof.

8. Receipts proving expenses exceeding CZK 10,000 including VAT from the CR must be issued in the name of the unit sending the employee, including the Tax Id. No. of CU and its registered office even if the expenses are paid using the employees' own payment card.
9. Receipts proving expenses exceeding CZK 10,000 including VAT from abroad may be issued in the employee's name only if the employees pay for them with their own payment card. If the receipts prove payments made by a University card, they must always be issued in the name of the unit sending the employee.
10. Receipts proving expenses not exceeding or equal to CZK 10,000 including VAT from the CR or abroad may be issued in the employee's name even if the employees pay them using their own payment card.

Article 16

Purchase of Goods and Services on a Business Trip

1. If an employee pays for a service related to the property of CU on a business trip or goods which are to be the property of CU, but which are not directly related to the business trip⁵, the expenses for such service or goods may not be included in the business trip expense report and must be accounted for separately.
2. The employee must discuss the purchase of the services or goods with the responsible employee of the unit sending the employee before the purchase as it may be subject to specific legal regulations, in particular, in the area of customs procedures, financial control, taxation, etc.

Article 17

Discontinuance of a Business Trip for Reasons on the Part of the Employee

1. Business trips may be discontinued by the employee only after prior agreement with the employer. The discontinuance of a business trip must be recorded in the travel order and in the business trip report. If the business trip is discontinued before the performance of work, the employee is entitled to the reimbursement of the transportation expenses only up to the amount to which the employee would have been entitled if the business trip had not been discontinued. This provision applies by analogy to the discontinuance of a business trip by the employee after which work is not to be performed.
2. If the period of the discontinuance of the business trip overlaps with the employee's working hours and there is no other obstacle to work on the part of the employee or the employer, the employee must take holiday or agree with the CU unit sending the employee on taking leave without pay and this fact must be indicated in the travel order.
3. The discontinuance of a business trip must be recorded also for non-working days. This is always the case when an employee set out on the journey to a place where he or she is to perform work earlier than on the date of commencement of the business trip or when the employee does not return from the destination immediately after terminating the work performed on a business trip and stays longer for personal reasons.
4. If a business trip is discontinued due to reasons on the part of the employee, he or she is not entitled to the reimbursement of the accommodation expenses, to the provision of a

⁵ Such goods may include, for example, books, a flash drive, and other equipment which is not consumed during the trip; services may include, for example, translation or proofreading of a publication being prepared by the employee, etc.

meal allowance or a meal allowance in a foreign country and an allowance for personal needs, or the reimbursement of the necessary incidental expenses under the Labour Code during the discontinuance of the business trip (“personal trip”). If a business trip is discontinued before the performance of work, the personal trip begins with the employee’s actual departure from the place of commencement of the business trip and ends once the employee actually starts performing work. If a business trip is discontinued after the performance of work, the private trip begins with the employee’s actual termination of the work performed and ends with the employee’s arrival to the designated place of the termination of the business trip. These periods must be indicated in the expense report for the travel allowances and in the report.

5. The employer is not obliged to reimburse the employee’s accommodation expenses during the discontinuance of the business trip for reasons on the part of the employee even if the employer paid the accommodation expenses due to the conditions of the business trip or the accommodation services. Such expenses must be settled duly with the employee no later than in the business trip expense report. They are considered as the employee’s liability owed to the employer and not included in the travel allowances.

Article 18 Changes to a Business Trip

1. Employees must notify the employer without undue delay of any changes to the facts which determine the provision of travel allowances (e.g., delay or cancellation of a flight, etc.), and, at the same time, record this change in the business trip expense report and the final business trip report.
2. If it is necessary to extend the insurance, the employee must act in accordance with the agreement made with the employer before the trip, as indicated in the travel order.

Article 19 Cancellation of a Business Trip

1. If a business trip is cancelled, the employee must notify the managing employee of the CU unit sending the employee of this fact without delay, who may, in this case, cancel an approved travel order even after its scheduled commencement in the information system which sends an automatic notification to the chief accountant, persons ordering the operations, and the budget administrators of the sources of financing that were or were to be used for funding the costs of the business trip.
2. In the case of a cancelled business trip, the expenses paid before the commencement of the business trip become disallowable expenses from the perspective of income tax, but also from the perspective of project financing, unless the provider decides otherwise.
3. The chief accountant makes an exhaustive list of expenses paid before the business trip and submits it for processing on the level of the Bursar, secretary to a faculty, or the director of the CU unit sending the employee.
4. If an advance for the cancelled trip has been provided to the employee, he or she must return it to the employer in the original currency and amount no later than within ten working days of the scheduled commencement of the cancelled business trip.

Part IV Settlement of a Business Trip

Article 20

1. Employees are obliged to draft a report describing the course of the business trip and a business trip expense report within ten days of the termination thereof.
2. If the employment relationship between the employee and the employer is terminated earlier than ten days of the termination of the business trip, the business trip expense report must be settled before the termination of the employment relationship. Otherwise, the business trip which has not been settled becomes the subject of the employee's liability owed to the employer recorded in the employee's clearance card.

Article 21

Business Trip Expense Report

1. Within ten days of the termination of a business trip, employees must make a business trip expense report in which they indicate the required information based on the actual course of the business trip, in particular:
 - a. Exact date and place of the commencement and termination of the business trip (date, time, and place);
 - b. Time of crossing state borders;
 - c. Means of transport used (if a motor vehicle was used, a table indicating the mileage in kilometres, i.e., records of the operation of the vehicle);
 - d. Price of tickets, flight tickets, and local transport;
 - e. Price of accommodation;
 - f. Meals and catering (provision of meals free of charge, etc.);
 - g. Necessary incidental expenses (conference fee, parking fees, etc.);
 - h. Discontinuance of the business trip (date, time, and place);
 - i. Information on payments made by a third party;
 - j. Sources of financing.
2. The employee submits all documents necessary for the expense report in the information system and also in paper form, unless the original documents were issued in electronic form. If all the original documents necessary for the business trip expense report are in electronic form, they are submitted only in the electronic system. If all the original documents necessary for the business trip expense report are only in paper form, or some of them are in paper form and some in electronic form, they are submitted in both the electronic system by scanning the paper documents as well as in paper form at the mail office of the CU unit sending the employee. Each document must be marked with the trip identifier before scanning.
3. Travel expenses incurred on a business trip attended by several employees are accounted for by each employee separately. If one employee also pays the expenses (e.g., accommodation, transportation, conference fee, etc.) for other employees of CU, only the paying employee incurred these expenses and has the original receipts. The paying employee enters the total amount of this expense in the expense report, with a note stating the amount also includes the expenses of other persons, and provides the document proving the payment with a list of persons for whom the expense was paid. The list of persons must also include their trip identifier and source of financing by which this particular part of the costs is covered. The other employees only indicate in their expense report who paid for the given expense for them (accommodation, transportation,

conference fee, etc.). For the purposes of approving and settling the expense report of each employee, the expense report must indicate the value applicable to the respective employee.

4. If the employee's expenses were paid in part or in whole by a third party, the employee must indicate this fact in the expense report.
5. If an advance was provided for the business trip, the employee must settle the advance along with the business trip expense report. Under Section 147 (21) (d) of the Labour Code, the employer may deduct from the employee's wage an advance for the travel allowances which has not been settled.
6. Employees may use their own payment card for payments made on a business trip, where neither the bank fees nor the exchange rate differences are considered as necessary incidental expenses spent on a business trip, and as such are not reimbursed. If an advance for the business trip was provided to the employee, the expenses paid with the employee's own payment card must be converted on the basis of the exchange rate recorded on the receipt from an exchange office or a bank in the foreign country and, if such receipt is not provided, on the basis of the exchange rate declared by the CNB applicable on the date of the provision of the advance; if an advance was not provided for the business trip, the exchange rate declared by the CNB applicable on the first day of the business trip is used for the conversion. If an employee used his or her own payment card, the exchange rate indicated on the employee's account statement may not be used for the conversion of expenses or costs related to the business trip.
7. The amount of the documented travel expenses which exceeds the advance provided is reimbursed by the employer to the employee in Czech crowns unless they agree otherwise. The amount in the currency in which the meal allowance in a foreign country was provided may be reimbursed in the respective currency only if the advance was also paid in that currency. If additional expenses incurred on a business trip are paid ("additional payment"), the exchange rate indicated on the receipt for the exchange of the currency in an exchange office or a bank in the foreign country is used for the conversion of the foreign currency to Czech crowns and, if such receipt is not provided, the exchange rate declared by the CNB applicable on the date of the provision of the advance is used for the conversion. The amount by which the advance provided for a business trip to a foreign country exceeded the amount to which the employee is entitled ("overpayment") is refunded by the employee to the employer in the currency in which it was provided by the employer, in the currency to which the employee exchanged the amount in the foreign country, or in Czech crowns. The exchange rate indicated on the receipt for the exchange of the currency in an exchange office or a bank in the foreign country is used for the conversion of currencies and, if the employee fails to present a receipt of such exchange, the exchange rate declared by the CNB applicable on the date of the provision of the advance is used for the conversion. Any overpayment for a business trip to a foreign country or a business trip in the Czech Republic refunded by the employee to the employer is rounded up to whole crowns. Any additional payment for a business trip provided to an employee in Czech crowns is also rounded up to whole crowns. Additional payments and overpayments in foreign currencies are rounded down to two decimal places. If an overpayment in a foreign currency is accepted or an additional payment in a foreign currency is provided in the cash office, the amounts accepted or provided in a foreign currency in the cash office within such accounting transaction must be converted to Czech crowns in the accounts using the CNB exchange rate applicable at CU.
8. The expense report is drafted for each business trip separately.

9. If an advance was provided, the expenses documented in a foreign currency may be converted to another currency on the basis of the exchange rate indicated on the receipt from an exchange office or a bank in the foreign country and, if such receipt was not provided, on the basis of the exchange rate declared by the CNB applicable on the date of the provision of the advance. If an advance for the business trip was not provided, the exchange rate declared by the CNB applicable on the first day of the business trip is used for the conversion.
10. The CNB exchange rate applicable at CU on the date of the accounting transaction is used for the settlement of the expenses spent on a business trip to a foreign country in the financial system.
11. Employees are obliged to submit the business trip expense report even if they are not entitled to reimbursement of the expenses related to the business trip.
12. For informative purposes, the business trip expense report also includes costs related to the trip which are not reimbursed within the travel order. The expense report for these costs must include the respective business trip identifier.
13. If the expense report is submitted without mistakes, the responsible department settles the travel allowances within 10 working days.

Article 22 Business Trip Report

1. The business trip report includes information not contained in the business trip expense report. The information includes, in particular, the following:
 - a. Purpose of the business trip;
 - b. Programme of the business trip;
 - c. Names of fellow travellers, if any;
 - d. Information on expenses related to other fellow travellers;
 - e. Additional information on the funding of the trip (e.g., method of payment of the expenses: in cash, in advance by bank transfer by CU, or with the employee's own payment card);
 - f. Information on meals provided free of charge by a third party;
 - g. Information on accommodation provided free of charge by a third party;
 - h. Any other facts related to the business trip and the entitlement to the travel allowances.
2. The business trip report is submitted as an annex to the business trip expense report. It must be submitted also in the Czech language.

Article 23 Travel Allowances

1. Travel allowances refer to the reimbursement of expenses incurred by the employee on a business trip and in direct relation thereto. Employees are entitled, in particular, to the reimbursement of the following expenses:
 - a. Documented transportation expenses;
 - b. Documented accommodation expenses;

- c. Extra expenses spent on meals (“meal allowance” and “meal allowance in a foreign country”);
 - d. Documented necessary incidental expenses.
2. The expected amount of the expenses is indicated in the travel order before the business trip. The amount of the travel allowances is always determined based on the actual expenses and the actual business trip. Unexpected expenses incurred for objective and justified reasons allowed by the employer are accounted for in the business trip expense report.
3. The employee substantiates the expenses under paragraph 1 (a), (b), and (d) of this article with original receipts. If the employee loses a document required for the reimbursement, expenses may also be allowed, in exceptional cases, on the basis of the employee’s affirmation.
4. The date and time determining the commencement of the employee’s right to the meal allowance and reimbursement of travel expenses in a foreign currency is the date and time the employee crosses the state borders of the Czech Republic of which he or she notifies the employer or the actual date and time of the departure and arrival of the flight in the case of air transport. The employee is also obliged to record the dates and times of crossing other state borders in the business trip expense report.

Article 24

Reimbursement of Transportation Expenses

1. Employees are entitled to the reimbursement of transportation expenses for the use of long-distance public transport (in particular, train, coach, or plane) and local public transport determined by the employer in the documented amount.
2. If the employee uses local public transport in the city where the employee’s agreed place of work is located, he or she is entitled to the reimbursement of transportation expenses without the requirement to document the price of the tickets for the local public transport.
3. In addition to the standard reimbursement, in the case under point 4, the employee is entitled to fuel reimbursement in the amount calculated as the mileage multiplied by the fuel price and the fuel consumption of the vehicle used. The employee documents the fuel price with a document proving the purchase thereof. The document proving the purchase of fuel must be dated from the period of the business trip or the period immediately preceding the trip. If the employee fails to submit a document proving the purchase of fuel, the average fuel price according to the applicable MLSA Regulation applies.
4. Fuel consumption for the purpose of determining the amount of the fuel reimbursement can be found in the vehicle registration certificate part I or II. In accordance with EU legislation, it is referred to as combined fuel consumption. If not indicated in the vehicle registration certificate part I or II, the fuel consumption of the vehicle is calculated⁶ as the arithmetic average of the values recorded in the vehicle registration certificate part I or II. If only one value concerning the consumption is indicated in the vehicle registration certificate part I or II, that value is used for the calculation. If there is no value concerning the consumption indicated in the vehicle registration certificate part I or II, the employee must document the consumption with a vehicle registration certificate part I or II for a vehicle of the same type and engine capacity.

⁶ See Annex 6 – Procedure for the Determination of Fuel Consumption and Fuel Reimbursement

5. If employees use a University vehicle, they are not entitled to the reimbursement of transportation expenses for the use of the vehicle. The reimbursement of expenses related to the use of the employer's vehicle (e.g., purchase of fuel) is settled separately in the form of petty expenses.
6. If an employee rents a car on the business trip with the employer's knowledge, he or she is not entitled to the reimbursement of transportation expenses, but the employer is obliged to reimburse the employee for all expenses related to the rental and the use of the vehicle on the business trip (e.g., rent, purchase of fuel, etc.). Employees are not entitled to such reimbursement should they rent a vehicle without the employer's knowledge.

Article 25

Meal Allowance and Meal Allowance in a Foreign Country

1. Employees are entitled to a meal allowance for the period of the business trip in the Czech Republic in a calendar day and for the period spent in the Czech Republic in a calendar day on a business trip to a foreign country in the minimum amount set out by the Labour Code and determined for the given year by the MLSA Regulation. The employee may not release the employer from the duty to provide a meal allowance or meal allowance in a foreign country even at the employee's express request.
2. The amount of the meal allowance is determined for each business trip individually even if the employee goes on several different business trips in a calendar day. In the case of business trips spreading over several days, the meal allowance is determined separately for each calendar day of the business trip. In the case of business trips in the Czech Republic of up to two calendar days, the period of the business trip in a calendar day is not determined if such measure works to the employee's benefit. If the employee is not entitled to a meal allowance in a foreign country for the period spent abroad in a calendar day (see paragraph 4 and 5 of this article), this period is added to the period spent in the Czech Republic for the purposes of the meal allowance.
3. If a meal, in the form of breakfast, lunch, or dinner, was provided free of charge to the employee on a business trip in the Czech Republic or the part of a business trip to a foreign country spent in the Czech Republic, the employee's meal allowance is decreased with each such meal provided by the following values:
 - a. 70% of the meal allowance if the business trip takes 5 to 12 hours;
 - b. 35% of the meal allowance if the business trip takes 12 to 18 hours;
 - c. 25% of the meal allowance if the business trip takes more than 18 hours.
4. The amount of the meal allowance in a foreign country on business trips to a foreign country is determined hereunder pursuant to Section 170 (3) of the Labour Code according to the total period spent abroad in a calendar day based on the standard rate of the meal allowance in a foreign country set out for individual states in the MF Regulation as follows:
 - a. If the period spent outside the territory of the Czech Republic exceeds more than 18 hours in a calendar day, the employee is entitled to the standard rate of the meal allowance in a foreign country;
 - b. If the period spent outside the territory of the Czech Republic ranges from 12 to 18 hours in a calendar day, the employee is entitled to two thirds of the standard rate of the meal allowance in a foreign country;

- c. If the period spent outside the territory of the Czech Republic ranges from at least 1 to 12 hours in a calendar, or more than 5 hours if the employee becomes entitled to a meal allowance in relation to the trip in the territory of the Czech Republic, he or she is entitled to one third of the standard rate of the meal allowance in a foreign country.
 - d. If the period spent outside the territory of the Czech Republic is less than 1 hour in a calendar day, the meal allowance in a foreign country is not provided.
5. If a meal, in the form of breakfast, lunch, or dinner, was provided free of charge to the employee on a business trip in a foreign country in a calendar day, the employee's meal allowance in a foreign country for the given calendar day is decreased with each such meal provided as follows:
- a. By 25% if the standard rate of the meal allowance in a foreign country is provided;
 - b. By 35% if two thirds of the standard rate of the meal allowance in a foreign country is provided;
 - c. By 70% if one third of the standard rate of the meal allowance in a foreign country is provided.
6. A meal free of charge means a meal ordered, secured, provided, and paid by the employer or another person. A meal provided free of charge always refers to a meal whose value is included within the price of a service provided to the employee (e.g., breakfast as an inseparable part of the price of accommodation or lunch included in the price of the conference fee).

If the employee crosses several different countries within a single business trip to a foreign country in a calendar day or several business trips to a foreign country in a calendar day, the standard rate of the meal allowance in a foreign country for the state in which the employee spent the most time in the given calendar day applies. In order to determine the correct amount of the meal allowance in a foreign country, the employee must indicate the dates and times of crossing the state borders of individual countries in the expense report and the business trip report.

Article 26

Necessary Incidental Expenses

1. Necessary incidental expenses mean expenses incurred by the employee in direct relation to the business trip (e.g., conference, admission, copying, or parking fees, motorway toll in cases where the use of a private vehicle has been approved, airport tax, luggage storage fees, healthcare insurance for business trips to a foreign country, mandatory vaccination to certain destinations not paid by the health insurance company, etc.).
2. The purchase of discount cards may be allowed as a necessary incidental expense only if it is proved that money has been saved on travel expenses.

Expenses of a personal nature (e.g., fee for the medical examination under Article 6 (8) (c) hereof), expenses caused by the employee (e.g., fines), expenses related to the employee's private car on a business trip (e.g., car washing, regular maintenance, towing or repairs, purchase of vehicle fluids other than the fuel, such as windshield washer fluid or engine oil, purchase of a car bulb, etc.), or entertainment expenses (which are reimbursed as a petty expense), etc. may not be considered as necessary incidental expenses.

Part V
Responsibility and Approval Process

Article 27

1. The employee is responsible for the factual accuracy of the travel order, including the amount of the travel allowances.
2. The employee and the person ordering the operation are responsible for proving the economy, purposefulness, and efficiency⁷ of the travel expenses.
3. Approver of the means of transport – optional approver – this step is skipped if this role is not assigned at the given faculty or unit.
4. The person ordering the operation is responsible for proving the allowability of the expenses if grant funding is used.
5. The travel order and the business trip expense report are subject to approval in terms of:
 - a. Requirements set out in the Financial Control Act (“perspective of financial control”);
 - b. Hierarchy of the organisational structure (“perspective of hierarchy”);
 - c. Accounting.
6. From the perspective of hierarchy, travel orders and business trip expense reports are always approved by the managing employee or his or her designated deputy.
7. From the perspective of factual accuracy, the employee responsible for business trips is responsible for checking the correctness in terms of administration and methodology (e.g., of the international office).
8. The calculation of the travel allowances is verified and the request for the travel allowances is checked by the workplace authorised to perform such check within the CU unit sending the employee.
9. The accountant or an authorised employee – optional approver – is responsible for checking the accuracy of the information rightfully claimed by the employee according to the documents provided and the expense report for the travel allowances; this step is skipped if such role is not assigned at the given faculty or unit.
10. The following is approved from the perspective of financial control:
 - a. The travel order and the business trip expense report for each source of financing used for funding the business trip:
 - i. By the person ordering the operation, or his or her designated deputy, who is responsible for checking the factual accuracy and the formal aspects of the travel allowances in relation to the allowability of the costs within the source of financing; and
 - ii. By the budget administrator, or his or her designated deputy, who is responsible for sufficient financial coverage by the source of financing;
 - b. The business trip expense report:

⁷ E.g., comparison of different offers – price of accommodation, etc.

- i. By the chief accountant, or his or her designated deputy, who is responsible for the financial settlement of the business trip expense report, properly entering the business trip into accounts, and the final check of the persons authorised in relation to the sources of financing at the given place and time from the perspective of financial control.
11. From the accounting perspective, the business trip expense report is always approved by the authorised employee or the accountant in charge of checking the accuracy of the expenses spent on a business trip rightfully claimed by an employee according to the documents provided and the business trip expense report.

Article 28

Procedure for the Approval of a Travel Order

1. The standardised approval procedure is described in Annex 8 hereto and contains nodes which have their specified meaning and exact place in the approval process (the output of the individual nodes is indicated in brackets):
 - a. Employee (completed draft travel order with which the employee agrees);
 - b. Person ordering the operation for each source of financing listed (approval of the draft travel order from the perspective of financial control);
 - c. Budget administrator for each source of financing listed (approval of the draft travel order from the perspective of financial control);
 - d. Managing employee (travel order);
 - e. Representative of the CU unit (approval of the travel order from the perspective of hierarchy in the defined cases).
2. If the draft travel order is created by a planning employee, the first step in the approval procedure is the approval thereof by the employee.
3. The employee's approval with the travel order is required once the travel order as submitted by the employee has been approved. If the travel order is not approved on the level of approvers, it is returned to the employee for revision.

Article 29

Procedure for the Approval of the Business Trip Expense Report and the Business Trip Report

1. The standardised approval procedure for the business trip expense report and the business trip report is described in Annex 8 hereto and contains nodes which have their specified meaning and exact place in the approval process (the output of the individual nodes is indicated in brackets):
 - a. Employee (business trip report and business trip expense report);
 - b. Accountant or authorised employee (approval of the business trip expense report from the accounting perspective – checking the accuracy according to the documents provided);
 - c. Person ordering the operation for each source of financing listed (approval of the business trip expense report from the perspective of financial control);
 - d. Budget administrator for each source of financing listed (approval of the business trip expense report from the perspective of financial control) if the allowances exceed the amount in the approved travel order;

- e. Managing employee (approval of the business trip report and the business trip expense report from the perspective of hierarchy);
 - f. Chief accountant (approval of the business trip expense report from the perspective of financial control).
2. If the draft business trip report and the business trip expense report are created by a planning employee, the first step in the approval procedure is the approval thereof by the employee.

Part VI
Staff Mobility Register for Statistical Purposes

Article 30

1. All business trips to a foreign country are entered in an staff mobility register for statistical purposes.
2. The entries in the staff mobility register are created automatically once the business trip expense report and the business trip report are approved and are confirmed in the register after they are completed by the administrator of the staff mobility register in the given workplace.
3. The entry in the register always contains the following information:
 - a. Employee's name and surname;
 - b. Employee's workplace;
 - c. Detailed description of the business trip in accordance with Annex 3 hereto;
 - d. Date of commencement of the business trip;
 - e. Date of termination of the business trip;
 - f. Place of performance of the work tasks;
 - g. Category of the primary source of financing for the business trip in accordance with Annex 3 hereof from the perspective of the staff mobility register.
4. If necessary, the category of the secondary source of financing for the business trip is also indicated.

Part VII
Organisational and Technical Aspects of a Business Trip

Article 31

Organisational and Technical Aspects of a Business Trip at Individual Units of Charles University

1. The Dean of a faculty or the director of other unit of CU:
 - a. Appoints the coordinator for the administration of business trips and, if necessary, one or more deputies of the coordinator;
 - b. Appoints the coordinator for the staff mobility register and, if necessary, one or more deputies of the coordinator;
 - c. Ensures that these appointments are recorded in the human resources system as required.

2. The head of a department may appoint one or more administrators of the staff mobility register in the given workplace.
3. The coordinators appointed under paragraph 1 of this article and their deputies have the following rights and duties:
 - a. Provide technical support and consultancy at the respective CU unit;
 - b. Collaborate with the University coordinators and the Computer Science Centre ("CSC") in ensuring the proper configuration of the information system (including the register of administrators and approvers except for those whose access is based on their registration in another information system) and the resolution of technical issues arising while working with the information system;
 - c. Have access to all travel orders, business trip reports, business trip expense reports, and entries in the staff mobility register at the respective CU unit for the purposes of performing their duties in the information system.
4. The administrator of the staff mobility register has the following rights and duties:
 - a. Revises and finalises the automatically compiled entries in the staff mobility register;
 - b. Has access to all reports, business trip expense reports, and entries in the staff mobility register at the respective workplace for the purposes of performing the administrator's duties in the information system.
5. Information on the sources of financing and their budget administrators and persons ordering the operations are obtained automatically from the financial system of the given CU unit using the specialised module Financial Sources whose operation and administration is secured by the respective CU unit sending the employee. The CU unit sending the employee ensures that the information provided on the sources meet the requirements of the uniform centralised methodology.

Article 32
Organisational and Technical Aspects of a Business Trip on the Level of Charles University

1. Methodological issues related to the administration and settling of business trips are in the competence of the Finance, Human Resources and Payroll Department of the Rectorate of CU, whose head appoints the University coordinator for the administration of business trips.
2. Methodological issues related to the staff mobility register are in the competence of the International Relations Office of the Rectorate of CU whose head appoints the University coordinator for the staff mobility register.
3. The University coordinator for the administration of business trips has, in particular, the following rights and duties:
 - a. Ensures the compilation of overviews and analyses according to the requirements of the management of CU;
 - b. Ensures and coordinates the compilation of methodological materials and binding recommendations related to the administration of business trips;
 - c. Provides training to the units of the University and consultancy on the methodology for the administration of business trips;

- d. Collaborates with the CSC on ensuring the proper configuration of the information system, issues related to the further development and modifications of the information system, and the resolution of technical issues related to the use thereof;
 - e. Has access to all travel orders, business trip reports, business trip expense reports, and entries in the staff mobility register for the purposes of performing the coordinator's duties in the information system.
4. The University coordinator for the staff mobility register has, in particular, the following rights and duties:
 - a. Ensures the compilation of overviews and analyses according to the requirements of the management of CU;
 - b. Ensures and coordinates the compilation of methodological materials and binding recommendations related to the staff mobility register;
 - c. Provides training to the units of CU and consultancy on the methodology for the staff mobility register;
 - d. Collaborates with the CSC in ensuring the proper configuration of the information system, issues related to the further development and modifications of the information system, and the resolution of technical issues related to the use thereof;
 - e. Has access to all business trip reports, business trip expense reports, and entries in the staff mobility register for the purposes of performing the coordinator's duties in the information system.
 5. The UK Point (Staff Welcome Center) provides the University coordinator for the administration of business trips with the necessary cooperation regarding issues related to the A1 Form.
 6. The technical aspects of the operation of the information system, including the compilation of materials for the technical and user documentation, are in the competence of the CSC, which also provides training in the use of the information system and technical support (including in built-in tools for user support) to the University coordinator and the coordinators at the units of CU.
 7. The CSC is responsible for the operation of all technical infrastructure enabling the operation of the information system, including the compilation of materials for continuously renewing and improving the technical infrastructure, and also for the user support related thereto.
 8. The CSC also provides the cooperation necessary for the operation of the modules Financial Sources within the meaning of Article 31 (5) and provides the required technical infrastructure for this purpose.

Article 33 Information System

1. A uniform centralised information system is used for the administration of business trips, student trips, and the staff mobility register.⁸

⁸ IS Business Trips.

2. The approval under Part V hereof may also be carried out in the “Electronic Signature Book” information system designed for managing employees and other approvers for the aggregation of approval requests within different processes at CU.
3. The information system offers predefined lists of allowed values (“code lists”) for selected information in the travel order, business trip expense report, and entries in the staff mobility register, which are specified in the Annexes hereto.
4. For the purposes of the payroll register, the information system provides information on the commencement and termination of business trips on which the employee did not work for four or more hours outside the scope of the business trip and therefore is not entitled to lunch/meal voucher/flat rate so that the entitlement to lunch/meal voucher/flat rate in the wage may be determined correctly.
5. The information system is integrated into the financial system of the faculties and other CU units for the purpose transferring information on the calculation of travel allowances before the trip and after its termination, including advances.
6. The information system is integrated with the CU electronic records management system (“CU ERMS”) for the purpose of automatically recording the documents related to the business trip, namely the travel order, business trip expense report, and the business trip report, in the records management system.
7. The travel order is recorded in the CU ERMS upon the approval thereof by the managing employee in the information system and, at the same time, a reference number is generated in the CU ERMS (“PID”) and automatically saved in the entry on the travel order in the information system.
8. After the employee approves the conditions set out for the business trip in the information system, the travel order is automatically marked as processed in the CU ERMS:
9. The business trip expense report and the business trip report are recorded in the CU ERMS upon the approval thereof by the managing employee in the information system and, at the same time, a PID is generated in the CU ERMS and automatically saved in the entry on the expense report in the information system.
10. After the chief accountant approves the business trip expense report in the information system, the business trip expense report and the business trip report are marked as processed in the CU ERMS.

Part VII Special Provisions

Article 34 Special Provisions on Student Trips

1. The rules, duties, and responsibilities applicable to the administration of employees’ business trips apply by analogy to the administration of student trips, where the following terms are replaced:
 - a. “Student” instead of “employee”;
 - b. “Person authorised to send a student on a student trip” instead of “managing employee”.
2. Students may be reimbursed for travel expenses related to a student trip with the purpose of:

- a. Research or educational activities;
 - b. Presentation or promotion of the results or activities of the CU unit sending the student; or
 - c. Use of resources provided for a defined purpose.
3. Students are not entitled to a meal allowance, a meal allowance in a foreign country, and an allowance for personal needs under the Labour Code.
4. Students are entitled to the reimbursement of travel expenses in the scope defined in the travel order for the student trip.
5. A motor vehicle may be used for a student trip only if the student is a fellow traveller on a CU employee's business trip.
6. By approving the travel order, the CU unit sending the student accepts the obligation to reimburse the student's travel expenses, and the student agrees to go on the student trip under the conditions set out.
7. Students may go on a trip without a travel order in the following cases:
 - a. On the basis of registration for an event organised by a unit of CU; the organising workplace must decide on the funding of the event, create a participants list, and in the case of a trip to a foreign country, enclose the list to the travel order of the employee responsible for the organisation of the event;
 - b. On the basis of an agreement entered into within specific study programmes, e.g., ERASMUS;
 - c. For the performance of research or educational tasks or representation of a unit of CU, where the employee sending the student (in particular, the supervisor or the guarantor) decides on the reimbursement of costs and the source of financing; in the case of a trip to a foreign country, the person authorised to send a student on a student trip notifies the workplace responsible for the registration and insurance of student trips of the trip in writing.
8. Students go on trips not enumerated in paragraphs 1 to 7 in their own interest; the CU units are not responsible for such trips and insurance is not provided to students.

Article 35

Special Provisions on the Reimbursement of Accommodation and Travel Expenses on the Basis of a Contract Entered into between CU and a Natural Person not Employed at Charels University

1. The reimbursement of accommodation and travel expenses on the basis of a contract entered into between CU units and a natural person not employed at CU is not considered as the provision of travel allowances. Such expenses are reimbursed on the basis of a specific contract.

Article 36

Reimbursement of Travel Expenses Under an International Agreement on the Mutual Exchange of Employees with an Employer from a Foreign Country

1. The employer provides to an employee who is sent on a business trip to a foreign country and who is entitled for this period, under an international agreement,⁹ to the reimbursement of travel expenses or similar expenses in an amount lower than the amount stipulated by the Labour Code a travel allowance in the amount of the difference between the entitlement under the Labour Code and the reimbursement under the international agreement only if the employee provides proof of the amount of the travel expenses or similar expenses provided under an international agreement in a foreign country.
2. If an employee is entitled under an international agreement to the reimbursement of travel expenses in an amount equal or higher than the reimbursement under the Labour Code, the employer does not provide travel allowances.
3. If an agreement on the mutual exchange of employees made by the employer stipulates the provision of a meal allowance for foreign employees sent to the Czech Republic, the meal allowance must be provided at least in the amount of the maximum meal allowance set out in the MLSA Regulation. The employer may provide a meal allowance to foreign employees in the maximum amount of twice the meal allowance provided for in the first sentence and an allowance for personal needs in the maximum amount of 40% of the meal allowance agreed or calculated under this provision.

Article 37

Other Cases in Which Travel Allowances Are Provided

Travel allowances are also provided if employees are transferred, temporarily posted at another employer, perform work in a foreign country, or visit a family member. They may also be provided upon hiring the employee.

Part IX

Transitional and Final Provisions

Article 38

Transitional Provisions

1. Business trips for which travel orders were issued before the date of effect hereof are governed by the previous regulations with the following exceptions:
 - a. The amount of the meal allowance, meal allowance in a foreign country, and the reimbursement for the use of a private vehicle;
 - b. Trips commenced after 31 January 2024.
2. Travel insurance remains within the competence of the individual units sending the employee until the introduction of the centralised insurance for employees' business trips and CU student trips.
3. The sources of financing and their uniform structure based on the centralised methodology remain within the competence of the individual units sending the employee until the introduction of mandatory registration at CU.

⁹ An international agreement means, in particular, agreements entered into between states, universities, or faculties and consortial and grant agreements.

4. Until the information system is implemented in the individual CU units, the approval processes for business trips remain in the competence of the individual CU units and must conform to the Financial Control Act.
5. The use of the information system for the administration of travel orders at the University is to be introduced in stages at the individual CU units during the transitional period, but no later than by 31 December 2026.
6. In the case of CU units where the information system will not be used in the transitional period:
 - a. The entries in the staff mobility register are created by the administrator of the register at the respective workplace;
 - b. Other provisions hereof apply in the maximum scope possible.

Article 39 Final Provisions

1. Cases not expressly regulated hereunder are governed by the Labour Code and the implementing regulations.
2. The following annexes form part hereof:
 - a. Annex 1 – Definition of Mandatory Information in the Travel Order;
 - b. Annex 2 – Purpose of the Trip for the Purposes of the Travel Order;
 - c. Annex 3 – Detailed Purpose of the Trip according to the Code Lists in the Staff Mobility Register;
 - d. Annex 4 – Means of Transport;
 - e. Annex 5 – Categories of the Sources of Financing according to the Code Lists in the Staff Mobility Register;
 - f. Annex 6 – Procedure for the Determination of Fuel Consumption and Fuel Reimbursement,
 - g. Annex 7 – Methodology for the A1 Form;
 - h. Annex 8 – Workflow Chart – Employees’ Business Trips (Draft, Approval, Expense Report, Recording, Archiving).
3. This Directive comes into force on the date of its execution and becomes effective on 1 January 2024.

In Prague on 19 December 2023

Prof. MUDr. Milena Králíčková, Ph.D.

Annex 1 – Definition of Mandatory Information in the Travel Order

- a. Type of trip (in the Czech Republic/to a foreign country – for the purposes of the selection in the fields in the subsequent parameterisation)
- b. Employee's name and surname
- c. Employee's residence
- d. Place of work provided in the employment contract
- e. Regular workplace provided in the employment contract or, if not agreed therein, determined in accordance with Section 34a of the Labour Code
- f. Employee's phone number – the provision of employees' private numbers is not mandatory, but serves for effective communication during the business trip
- g. Employee's workplace
- h. Purpose of the business trip
- i. Relationship with the unit sending the employee for the purposes of the trip
- j. Commencement of the business trip – place, scheduled date and time
- k. Termination of the business trip – place, scheduled date and time
- l. Place of the meeting, or the place of the performance of work tasks (hosting workplace), country, city
- m. Names of fellow travellers
- n. Beginning of the approved discontinuance of a business trip for reasons on the part of the employee – place, date, and time of the scheduled beginning of the discontinuance (also applies to weekends if the work activities end on Friday and the employee leaves on Sunday)
- o. Reason for the discontinuance of the business trip
- p. End of the approved discontinuance of the business trip for reasons on the part of the employee – place, date, and time of the scheduled end of the discontinuance
- q. Hosting workplace – if relevant; annexes, notes
- r. Means of transport determined by the employer (the type and registration number of the vehicle in the case of a motor vehicle) – and the calculation of the reimbursement of transportation expenses
- s. Request for the allowance for personal needs expressed as a percentage for a business trip to a foreign country based on the conditions of the source of financing
- t. Insurance – in the competence of the CU unit sending the employee (see the Transitional Provisions)
- u. Expected accommodation costs, including information whether breakfast, lunch or dinner are included
- v. Specification of the expenses the hosting party has already agreed to pay – only if such agreement already exists at the given place and time
- w. Consent with the provision of a University payment card of the CU unit sending the employee on the business trip
- x. Information on the form of the employee's additional insurance in the course of the business trip
- y. Amount and currency of the advance for travel expenses (different currencies may be used)
- z. Sources of financing for the business trip
- aa. Name of the managing employee sending the employee on a business trip
- bb. Date of sending the employee on the business trip by the managing employee
- cc. Names of approvers
- dd. Dates of approval by the individual approvers
- ee. Expected business trip costs paid outside the scope of the travel order and their specification and expected amount

Annex 2 - Purpose of the Trip for the Purposes of the Travel Order

1. The employee specifies the purpose of the trip in the travel order by selecting one of the options below:
 - a. Excursion/field course
 - b. Conference
 - c. Defence/reviewing
 - d. Lecture/teaching
 - e. Meeting
 - f. Internship
 - g. Research
 - h. Trip for business purposes
 - i. Exhibition or trade fair
 - j. Other

In the case of a multi-purpose trip, a specific option from the code list must be selected for each purpose of the trip.

2. The employee may further elaborate on the purpose of the trip in the travel order.

Annex 3 - Detailed Purpose of the Trip according to the Code Lists in the Staff Mobility Register

1. The administrator of the staff mobility register specifies the detailed purpose of the trip in the entry for statistical purposes by selecting one or more of the options below:

Membership in a board of examiners/reviewing
Negotiation of cooperation
Language course
Job shadowing
Conference / workshop / symposium – with a paper/presentation
Conference / workshop / symposium – without a paper/presentation
Consultation
Summer school
Lecture
Promotion of a faculty/the University
Seminar
Staff week
Internship
Research visit
Teaching visit
Support of existing teams and related activities
Development of intercultural skills
Joint degree / double degree, cotutelle
Preparation of international projects
Meeting with partners
Other

Annex 4 - Means of Transport

1. The travelling employee specifies the means of transport in the travel order by selecting one of the options below:
 - a. Train
 - b. Bus/coach
 - c. Plane
 - d. Boat
 - e. University vehicle
 - f. Private vehicle
 - g. Vehicle owned by another person
 - h. Private vehicle (owned by another person) with reimbursement based on the means of transport determined by the employee
 - i. Own motorcycle
 - j. Bicycle
 - k. On foot (no means of transport)

In the case of a private vehicle, a vehicle owned by another person, or a motorcycle, it is recommended to also indicate the type of vehicle and the vehicle registration plate.

Annex 5 - Categories of the Sources of Financing according to the Code Lists in the Staff Mobility Register

The administrator of the staff mobility register specifies the category of the source of financing for the business trip in the entry for statistical purposes by selecting one or more of the options below:

Sources of financing		
1 st level (where relevant)	2 nd level	Responsible office/department
Erasmus+	International Credit Mobility (ICM)	International Relations Office
Erasmus+	Staff Mobility	International Relations Office
	Fund for the Support of Strategic Partnerships	International Relations Office
	4EU+	Research Support Office
	CU Mobility Fund	International Relations Office
	CU Internationalisation Support (POINT)	International Relations Office
	Internal sources	All
	Sustainable development	CU POINT
	Staff Welcome Centre	CU POINT
	Career consulting	CU POINT
	Support of students and employees	CU POINT
	Support of disadvantaged students	CU POINT
	Centralised development projects	CU POINT
	Presentation of CU abroad	Student Affairs Department
	Support and development of doctoral study at CU	Student Affairs Department
	Horizon 2020 - Horizon Europe	Faculties/Research Support Office
	EUROSTAT	Research Support Office
	Czech Science Foundation	Research Support Office
	Technology Agency of the Czech Republic	Faculties/Research Support Office
	Ministry of Labour and Social Affairs/Research Support Office	Environment Centre of Charles University
	Ministry of Agriculture - National Agency for Agricultural Research	Environment Centre of Charles University
	EC - HLTH	Faculties/Research Support Office
	EC - LIFE	Faculties/Research Support Office
	Operational Programme Research, Development, and Education/ Operational programme John Amos Comenius	Project Support Department/Central Library of CU/faculties
	National recovery plan	Project Support Department/faculties/Central Library of CU
	Cooperatio	Research Support Office

Annex 6 - Procedure for the Determination of Fuel Consumption and Fuel Reimbursement

Fuel consumption

1. If the vehicle registration certificate mentions one of the following regulations or directives: 93/116/EC, 1999/100/EC, 2004/3/EC, 2007/46/EC, (EC) No 715/2007, (EC) No 692/2008, (EU) No 566/2011, (EU) No 459/2012, (EU) No 630/2012, (EU) No 195/2013, (EU) No 136/2014, (EU) 2015/45, (EU) 2016/427, (EU) 2016/646, (EU) 2017/1151, (EU) 2017/1347, (EU) 2018/1832, the third value regarding the consumption is used, referred to as combined consumption.
2. If the combined consumption is not indicated in the vehicle registration certificate, the consumption is calculated as the arithmetic average of the values recorded in the registration.
3. If there is only one value for consumption, that value is used for the calculation.
4. Part II of the vehicle registration certificate is no longer issued and only part I of the vehicle registration certificate is provided, which contains only one value concerning consumption (referred to as combined consumption).
5. If there is no value concerning consumption indicated in the vehicle registration certificate part I or II, the employee must document the consumption with the vehicle registration certificate part I or II for a vehicle of the same type and engine capacity. If the employee fails to present such document, the amount of the fuel reimbursement cannot be calculated and, therefore, cannot be provided to the employee.

Price of fuel

The employee is obliged to document the price of fuel indicated in part I or II of the vehicle registration certificate with a receipt of its purchase. If the employee fails to present such document, the amount of the fuel reimbursement is determined based on the price provided in the applicable MLSA Regulation.

In the case of vehicles with electric or hybrid propulsion, which combine an internal combustion engine and an electric motor, the amount of the fuel reimbursement may be determined on the basis of the average price of energy set out in the applicable MLSA Regulation for the purposes of the provision of travel allowances.

Fuel reimbursement – examples

Note: These examples should be recalculated before this Directive is published with the prices for 2024 (new prices will be known in December).

Electric vehicle

An employee travelled 425 km on a business trip using his or her electric vehicle. The energy consumption according to the vehicle registration certificate is 18.1 kWh/100 km. The employee did not document the price of energy when charging the accumulator of the electric motor at a public charging station. How to calculate the amount of the fuel reimbursement?

The fuel reimbursement is calculated as the energy consumption according to the vehicle registration certificate part I or II multiplied by the price of energy and the mileage. If the employee failed to document the price of energy with an authentic receipt (the employee's affirmation may not be used for this purpose), the average price set out in the MLSA Regulation (e.g., CZK 8.20 per kWh) is used for the calculation.

Fuel reimbursement = $18.1 \div 100 \times 8.20 \times 425 = \text{CZK } 630.78$

Plug-in hybrid vehicle

An employee used his or her plug-in hybrid vehicle which combines a petrol engine and an electric motor. The petrol consumption is 3.2 l/100 km and 12 kWh/100 km according to the vehicle registration certificate. The employee travelled 425 km in total on the business trip, of which 385 km with the use of the electric motor and 40 km the internal combustion engine according to the on-board computer of the vehicle. The employee did not document the price of energy with a receipt from a charging station or petrol from a petrol station.

The amount of the fuel reimbursement is calculated on the basis of the price of fuel according to the applicable MLSA Regulation, e.g., price of petrol (95) CZK 41.20 per l and price of energy CZK 8.20 per kWh.

Fuel reimbursement (energy) = $12 \div 100 \times 8.20 \times 385 = \text{CZK } 378.84$

Fuel reimbursement (petrol) = $3.2 \div 100 \times 41.20 \times 40 = \text{CZK } 52.73$

Fuel reimbursement (total) = $378.84 + 52.73 = \text{CZK } 431.57$

Mild hybrid or full hybrid vehicle

An employee travelled 425 km in total on a business trip using his or her hybrid vehicle. The employee did not document the price of fuel. The petrol consumption according to the vehicle registration certificate is 3.3 l/100 km. The energy consumption is not indicated in the registration.

The vehicle registration certificate of hybrid vehicles of this type does not usually state energy consumption because the accumulator of the electric motor is charged automatically while driving, so the vehicle does not consume any energy from an external source.

The amount of the fuel reimbursement is calculated on the basis of the price of fuel according to the applicable MLSA Regulation, e.g., price of petrol (95) CZK 41.20 per l.

Fuel reimbursement = $3.3 \div 100 \times 41.20 \times 425 = \text{CZK } 577.83$

Annex 7 - Methodology for Filing the Application for the Statement of Applicable Social Security Legal Regulations for the Purposes of the Travel Order (A1 Form)

Based on the information acquired in relation to the duty to file the **Application for the Statement of Applicable Social Security Legal Regulations (A1 Form)** in the case of employees' business trips to foreign countries, we came to the conclusions described below and we would like to propose a unified procedure for filing the applications for all employees of Charles University.

For the purposes of filing the Applications for the A1 Form, citizens of the CR and persons with permanent residence in the CR, as well as foreign employees, including both EU citizens and third-country nationals who work in the CR on the basis of a work permit and have a residence permit in the CR, are considered as employees.

Employees who are employed on the basis of an employment contract, agreement to perform work, or an agreement to complete a job may apply for the A1 Form. The regulations of the state from which the employee is sent apply to the employee even if he or she is not obliged to pay insurance on the basis of the employment in the CR (e.g., in the case of an agreement to complete a job under which the employee does not earn more than CZK 10,000). The law of the state from which the employee is sent must apply to the employee for at least one month before he or she can file the Application for the A1 Form.

Background:

- If an employee performs an activity in the territory of the CR, the Czech legal regulations apply to the employee in accordance with the Health Insurance Act. If an employee performs an activity for a fixed period in the territory of another EU member state for an employer whose registered office is located in the Czech Republic or if an employee performs an activity in the territories of two or more member states (simultaneous performance of activities), it is necessary to assess in accordance with Regulation (EC) No 883/2004, Regulation (EC) No 987/2009, and Regulation (EU) No1231/2010 whether the Czech legislation regulating social security still applies to that employee, or whether the legal regulations of another member state are applicable. The assessment is carried out by the Czech Social Security Administration ("CSSA") on the basis of the "Joint Application of the Employee and the Employer for the Statement of Applicable Social Security Legal Regulations" (= **A1 Form**).
- The EU rules on the coordination of social security systems apply in these countries: EU member states, EEA member states (Iceland, Lichtenstein, Norway), and Switzerland. As of 1 January 2021, EU legislation on coordination does not apply to the United Kingdom, but the coordination of the social security systems is governed by the respective protocol to the Agreement on Trade and Cooperation.
- Other states which are not member states of the EU and the EEA also aim to resolve such situations through the coordination of their social security systems. The Czech Republic has entered into bilateral agreements on social security the application of which prevents a situation where a person working under a contract is insured based on his or her activity in both contracting states or, on the contrary, not insured in either of them. The employee together with the employer applies for the bilateral form/statement also in the case of these countries (same application as for the A1 Form). The migrating person presents the A1 Form or the bilateral form ("A1 Form") if performing an activity in the territory of another state and checked by a foreign authority, usually the labour inspectorate.

- In the past, CU did not address this issue, or each faculty had its **own system** for filing these forms. There was no employee at the Rectorate of CU directly designated to file the Applications for the A1 Form, and the human resources employees were usually responsible for these tasks at the individual faculties. Most faculties as well as the Rectorate of CU relied on the fact that such **checks**, in particular in the case of members of academic staff, are very rare abroad, but they have, indeed, been reported from some companies in countries such as Germany, France, or Belgium (there are not any reports of these checks at universities, and methodology expert from the CSSA Tomáš Novotný admits that they are not very likely in the academic environment). The **financial penalties** for the failure to present the A1 Form in different countries range from thousands to tens of thousands of euros. Problems might arise also in the case of a **work-related injury abroad**.
- Based on the information received from human resources employees at their regular meeting in October 2022, some faculties file the Application A1 Form - e.g., in the case of trips of more than 30 days, other faculties do not have any specific rules in place and usually file the A1 Form for long-term visits and in the case of the simultaneous performance of activities.
- The proposal to create a methodology for the filing of these applications was also discussed at this meeting. The employees did not reach a unanimous agreement as to how to approach such trips made by CU employees. One of the reasons is the **administrative complexity** of the task for the human resources departments of the faculties and units. Also, in the case of short-term trips, the form was often issued only after the employee's return from the business trip to a foreign country since the CSSA has 30 days or more for processing the A1 Form.
- In October 2022, the issue was also consulted with **CSSA methodology expert Tomáš Novotný**, who confirmed **the duty to file the Application** for the Statement of Applicable Social Security Legal Regulations also for short-term business trips to a foreign country, including one-day trips. However, the CSSA does not impose any sanctions for violating this regulation, or **issues the A1 Form after the trip**.
- The issue was also consulted at a specialised training organised by the VOX agency "Posting Workers to EU and EEA member states and Switzerland", which took place on 18 October 2022 in Prague and was led by **tax consultant Mgr. Magdaléna Vyškovská**. Ms. Vyškovská also confirmed the **duty to file the Application** for the A1 Form for any business trip to a foreign country.
- If an employee travels on regular short-term business trips to the member states of the EU, EEA, Switzerland, or the United Kingdom (conferences, trainings, seminars, teambuilding events, etc.), the employee may apply with the CSSA for the A1 Form for simultaneous activities for a period of up to two years (provided that the employee has entered into an employment contract for this period) and present the statement on all business trips to a foreign country in the given period. This means that **one statement is issued for the period of two years or it may be issued repeatedly** (this practice was discussed on the phone with employees of the Prague Social Security Administration for Prague 8, who recommended such approach).

INSTRUCTIONS FOR FILING APPLICATIONS FOR THE A1 FORM

1. Please keep in mind that the duty to file the “Joint Application of the Employee and the Employer for the Statement of Applicable Social Security Legal Regulations” (referred to as A1 Form) stipulated in the applicable coordination regulations (EC) No 883/2004 and No 987/2009 applies **to all business trips to a foreign country of at least 1 day**, namely to EU member states and EEA member states (Iceland, Lichtenstein, and Norway), to Switzerland and the United Kingdom, and also to countries with which the Czech Republic has entered into a bilateral agreement on social security (for an up-to-date list, see www.cssz.cz/web/cz/prehled-smluv-uzavrenych-cr).
2. We also recommend that the faculties repeal any rules on filing the Applications for the A1 Form in their Dean’s directives which are not in accordance with the laws of the Czech Republic (Health Insurance Act) and the coordination regulations (EC) No 883/2004 and No 987/2009.
3. If the employer fails to comply with the above legal regulations, significant sanctions may be imposed if the employee is checked in the destination of his or her trip. Problems might also arise in the case of a work-related injury abroad. If the employee in a foreign country does not have the A1 Form, the foreign company at which the employee is posted is also liable to high sanctions, e.g., as a result of the failure to pay the social and health insurance contributions in the given country.
4. Each faculty has rules in place for filing the applications for business trips to a foreign country. We recommend that the faculties integrate filing the A1 Form Application with the CSSA into the process.
5. If a faculty introduces an electronic system for the filing of business trip applications, we recommend that the software allow the sending a notification e-mail which informs the person concerned of an employee’s business trip to the countries concerned (the list of these countries is set automatically in the software), and the person then initiates the process of filing the A1 Form Application with the CSSA.
6. If business trip applications are filed in paper at the given faculty, we recommend that the person responsible for filing the A1 Form Applications in the case of business trips to the countries concerned be notified at the beginning of the whole process.
7. We recommend filing the “Joint Application of the Employee and the Employer for the Statement of Applicable Social Security Legal Regulations” in electronic form at <https://eportal.cssz.cz/web/portal/-/tiskopisy/szzvpp>, either via a data box (through the records management system) or directly at the CSSA ePortal. The latter is advised as applications filed via the ePortal are processed faster and in the future, the CSSA will only allow this option. The application form expires after a certain period of time (the uncompleted form may be saved only in XML format), so we suggest preparing all the information necessary for completing the form in advance.
8. We recommend that employees who travel regularly on short-term business trips to foreign countries which conform to the coordination regulations (EU, EEA, United Kingdom, and Switzerland) apply for the A1 Form for the simultaneous performance of activities valid for **up to two years**. The statement may be provided repeatedly.
9. Employees who are planning a long-term business trip or stay abroad (referred to as a posting – see the conditions at <https://www.cssz.cz/vyslani-pracovnici>) are advised to apply for the A1 Form for a posting for a period of up to 24 months (they may then apply for another year based

on an exception). If the same employee is posted in the same country repeatedly, the stay must usually be interrupted for two months. It is then possible to apply for a new A1 Form.

10. In the case of trips to contracting states (meaning non-EU countries which have entered into a bilateral agreement on social security with the Czech Republic (www.cssz.cz/web/cz/prehled-smluv-uzavrenych-cr), the CSAA recommends filing the application for the “bilateral form” repeatedly for each trip, including for short-term trips.

11. If the application is sent by a data box through the records management system, the completed form may be saved in PDF format and submitted without the employee’s and the employer’s signatures to the competent District Social Security Administration.

12. It is also possible to send the application via the ePortal at <https://eportal.cssz.cz/web/portal/-/tiskopisy/szzvpp>. The employee can complete some parts of the form, save it in xml format, and send it to the respective human resources office. The human resources employee displays the form on the same website and completes the missing information, or completes the whole form. After completing the form, it is first necessary to check the data (option available below the document); the form in the process of completion may be saved in xml format. After attaching the annexes required, the form is sent by clicking on the option “Send in electronic form” and then “Send with an electronic signature”. A certificate registered with the CSSA is necessary to send the form in this manner. The CSSA should also have a power of attorney for the services and forms of the CSSA available in this case.

13. The CSSA requires the following documents to be submitted along with the application:

A1 Form Application for simultaneous activities for two years:

- Simple (uncertified) copy of the employment contract or the agreement to complete a job/to perform work, including any amendments thereto and the approval with the business trip to a foreign country;
- Simple copy of the employment contract or the agreement to complete a job/to perform work entered into with another employer in the CR, if relevant (provided by the employee).

A1 Form Application for a posting:

- Simple copies of the contracts/agreements mentioned above;
- Simple copy of the contractual documents which form the basis for the activity performed abroad (letter of invitation, contract with the foreign university, etc.). These documents are also provided by the employee.

14. The CSSA has 30 days to process the A1 Form Application, but the period is often exceeded, in particular in the case of the simultaneous performance of activities. If the person responsible for filing the application learns of the trip fewer than 30 days before the departure, it is likely that the employee will not receive the A1 Form before setting out on the trip. In this case, it is possible to request a confirmation of having filed the application by e-mail from the CSSA. The confirmation is usually provided within 2-3 days in English, and the employee may present it if checked by the authorities in the foreign country.

15. After receiving the original A1 Form sent by the CSSA by post or via a data box, a copy is kept for the purposes of the faculty, and the employee is provided with the original, which he or she presents on business trips to the countries indicated on the statement during the period of validity thereof.

16. For the recording purposes of the faculty, we recommend monitoring the termination of the validity of the forms issued for two years for simultaneous activities in a table. After the validity of the statement expires, it is recommended to apply for another A1 Form for another two years. It should be also noted that the CSSA issues the A1 Form only for the period of the term of the employment contract (in the case of employees with a fixed-term contract, the statement will only be issued for the term of the fixed-term contract). It is equally important to monitor the validity of the A1 Forms for a posting. If its expiry is approaching, it is necessary to apply for another year based on an exception, otherwise the employee's stay must be interrupted for two months and then it is necessary to apply again for the statement for another two years.

Annex 8 – Workflow Chart – Employees’ Business Trips (Draft, Approval, Expense Report, Recording, Archiving)

Annex 8 – Workflow Chart – Employees’ Business Trips (Draft, Approval, Expense Report, Recording, Archiving)						
Draft Travel Order/Approval						
Stage of processing	Procedure	Role	Description/responsibility	Procedure	Task	Reference to the Rector’s Directive
Application	Draft travel order (TO)	Planning employee	The travel order meets the requirements in terms of mandatory information, all documents necessary for the business trip have been submitted; The employee approves the draft TO if created by a planning employee.	Entering the completed TO, submission of all documents necessary for the business trip (BT)	Creation of the document in the information system, Mobility TO module	Art. 2; 28
		Employee	The employee is responsible for the factual accuracy, and for proving economy, purposefulness, and efficiency; Approves the draft TO if created by a planning employee.	Entering the completed TO, submission of all documents necessary for the business trip	Creation of the document in the information system, Mobility TO module	Art. 2; 4; 27; 28
Approval process	Approval	Approver of the means of transport	Optional approver – this step is skipped if this role is not assigned at the given faculty or unit.	Approved if a person has been assigned this role at the given faculty or unit	Approval of the document in the information system, Mobility TO module	Art. 27
Approval process	From the perspective of financial control (FC) before the creation of the liability	Person ordering the operation	Approval from the perspective of FC – factual accuracy and the formal aspects checked in relation to the allowability of the costs within the source of financing; Performed before the creation of the liability for each relevant source of financing.	Approved by the person ordering the operation	Approval of the document in the information system, Mobility TO module	Art. 27; 28
		Budget administrator	Approval from the perspective of FC – responsibility for sufficient coverage by the source of financing; Performed before the creation of the liability for each relevant source of financing.	Approved by the budget administrator	Approval of the document in the information system, Mobility TO module	Art. 27; 28
	From the perspective of hierarchy	Managing employee Representative of the CU unit	Approval from the perspective of hierarchy.	Approved by the managing employee Approval by a representative of the CU unit	Approval of the document in the information system, Mobility TO module; Assignment of an identifier in the information system; Booking of the amount in the financial sources in the budget – financial information system (FIS); recording in the orders issued is recommended	Art. 27; 28; Art. 2; 14
Approval process	From the perspective of factual accuracy	Employee responsible for business trips	Correctness in terms of administration and methodology (e.g., of the international office) checked.	Approved provided that a person has been assigned this role at the given faculty or unit	If this task is carried out within the process: Approval of the document in the information system, Mobility TO module; Assignment of an identifier in the information system; Booking of the amount in the financial sources in the budget – FIS; recording in the orders issued is recommended	Art. 27

Advance	Provision/payment of the advance for the BT	Employee	Transfer of the request for the payment of an advance in the information system to the workplace in charge of the payment of the advance for the BT either in cash or by bank transfer no later than 10 working days before collecting or sending the advance to the employee's bank account.	Payment of the advance – in cash/transfer to a bank account	Approved TO Completed processing of the payment of the advance in the FIS, entry on the payment of the advance in the information system, Mobility TO module	Art. 13
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BT Expense Report/Approval						
Stage of processing	Document	Role	Description/responsibility	Output	Task	Reference to the Rector's Directive
Expense report	BT expense report, BT report	Planning employee	Business trip expense report, specification of the information based on the actual course of the trip, provision of all documents required for the expense report, business trip report; The employee approves the BT report and the BT expense report if created by a planning employee	Materials for the expense report within 10 working days of the termination of the BT.	Provision of documents in the information system, Mobility TO module; documents required for the expense report also in paper form, use of the BT identifier in the expense report	Art. 2; 29
		Employee	Business trip expense report, specification of the information based on the actual course of the trip, provision of all documents required for the expense report, business trip report; The employee approves the BT report and the BT expense report if created by a planning employee.	Materials for the expense report within 10 working days of the termination of the BT	Provision of documents in the information system, Mobility TO module; documents required for the expense report also in paper form, use of the BT identifier in the expense report	Art. 2; 20; 21; 22; 27
	Expense report check	Accountant or an authorised employee	The accuracy of the information rightfully claimed by the employee according to the documents provided is checked, expense report for the travel allowances; Optional approver – this step is skipped if this role is not assigned at the given faculty or unit.	Approved provided that a person has been assigned this role at the given faculty or unit	Expense report in the information system, Mobility TO module	Art. 27; 29
Approval of the expense report	Approval of the expense report from the perspective of FC after the creation of the liability	Person ordering the operation	Approval of the BT expense report from the perspective of FC; Performed after the creation of the liability for each relevant source of financing.	Approved by the person ordering the operation	Approved expense report FC in the information system, Mobility TO module	Art. 27; 29
		Budget administrator	Approval of the BT expense report from the perspective of the financial control of the budget; Performed after the creation of the liability for each relevant source of financing.	Approved by the budget administrator	Approved expense report FC in the information system, Mobility TO module	Art. 27; 29
	Approval – from the perspective of hierarchy	Managing employee	Approval of the BT report and the business trip expense report from the perspective of hierarchy.	Approved by the managing employee	Approved expense report based on the hierarchy in the information system, Mobility TO module; Registering in the electronic records management system (ERMS)	Art. 27; 29; 33

	Approval of the expense report	Accountant	The accuracy of the expense report with the original receipts is checked.	Approved	Approved expense report based on the hierarchy in the information system, Mobility TO module; Processed in the ERMS; Transfer to the FIS	Art. 27; 29; 33
Approval	Approval of the expense report from the perspective of FC after the creation of the liability	Chief accountant	Responsibility for the financial settlement of the expense report, entering the BT into the accounts, and the final check of the persons authorised in relation to the sources of financing at the given place and time, approval of the BT expense report	Approval	FIS	Art. 27; 29; 33
Advance	Financial settlement of the advance	Employee	Financial settlement of the business trip – additional payment/overpayment for a BT	Settlement of the advance – in cash/transfer to a bank account	Along with the BT expense report; Financial settlement of the advance in the FIS; Entry on the settlement of the advance in the information system, Mobility PC module	Art. 21
Recording of the BT						
Stage of processing	Document	Role	Description		Task	Reference to the Rector's Directive
Record in the register	Entry in the register	Administrator of the register	The business trip is registered for statistical purposes, automatic creation in the information system after the approval of the final report and the expense report	Recording, archiving	Automatic creation in the information system, "Mobility-Evid" module; BT report is saved in the ERMS	Art. 30; 33 Art. 22

Annex 9 – Recommended Price Limits for Accommodation

Recommended limits for 2024:

- CR – CZK 1500/night
- Foreign countries – EUR 180/night