

Travel Expenses Directive

In accordance with Act No. 262/2006 Sb., the Labour Code, as amended (hereinafter referred to as the Act), this Directive is issued to describe the correct procedure for authorising and approving business trips and for drawing up, approving and checking travel orders.

Article I

Basic provisions

- 1) This Directive regulates the reimbursement of expenses incurred in connection with the performance of work to:
 - Staff members having an employment contract;
 - Staff members working under agreements for work performed outside the employment, who are compensated under the conditions laid down by the Act.
- 2) Travel allowances are granted to a staff member in case of:
 - Going on a business trip (temporary assignment of an employee to perform work outside the agreed place of work);
 - Travelling outside the regular workplace according to Section 34a of the Act;
 - Transferring under Section 43 of the Act,
 - Performing work abroad (travel outside the Czech Republic, where the time of crossing the state border of the Czech Republic which the employee notifies, or the time of departure and arrival of the aircraft during air transport shall be the decisive period for the right to travel allowances).
- 3) In case of the use of a private motor vehicle during a business trip, the employee going on the business trip must submit the following documents to the Finance Office prior to the start of the business trip:
 - A photocopy of the vehicle registration certificate (for the first use of the car only);
 - A photocopy of the used vehicle's accident insurance, including proof of payment of the premium for the relevant period (for the first use within the validity period only).

- 4) If the employee uses a private motor vehicle during a international business trip, he/she must attach a copy of the “*International Motor Insurance Card*” (green/white card) to the application for the business trip.

Article II

Types of domestic travel allowances

- 1) Reimbursement of travel expenses:
 - When using public transport, the employee shall be entitled to reimbursement in the amount proven;
 - If the employee uses a private motor vehicle, he/she shall be entitled to reimbursement of travel expenses as follows:
 - a) Reimbursement of the proven costs of fuel and wear and tear on the vehicle (basic compensation). Reimbursement for fuel consumed shall be determined by the employer by multiplying the price of fuel by the quantity of fuel consumed. The cost of the fuel shall be proved by the employee by means of a proof of purchase showing that it is related to the business trip. If the price of the fuel is not proven, the compensation shall be set at the average price of the fuel concerned, as laid down in the implementing legislation (the relevant decree fixing the average price of fuel). The employer shall calculate the fuel consumption from the consumption data in the technical certificate of the vehicle used. Compensation for wear and tear on the vehicle shall be determined by the relevant legislation.
 - b) In the amount corresponding to the fare for the designated means of public transport; proof of the fare on the day of travel, e.g., from the IDOS system or otherwise, must be provided.
- 2) Reimbursement of accommodation expenses:
 - The employee is entitled to reimbursement for accommodation expenses incurred during the business trip in the amount that he/she proves to the employer and documents with a tax document, where the recipient is the University of Hradec Králové. If the accommodation is paid for by personal card, a bank statement or transaction confirmation is required for amounts over CZK 1,000.
- 3) Meals:
 - For each calendar day of the business trip, the employee is entitled to a meal allowance in the amount set out in the current price list issued in the form of the Bursar’s directive.

- If a meal (breakfast, lunch or dinner) is provided to the employee during a business trip and the employee does not contribute financially to it, the meal allowance shall be reduced by:
 - a) 70% of the meal allowance if the business trip lasts between 5 and 12 hours (per meal provided);
 - b) 35 % of the meal allowance if the working trip lasts more than 12 hours but no longer than 18 hours (for each meal provided);
 - c) 25% of the meal allowance if the working trip lasts more than 18 hours (for each meal provided).
 - If the business trip lasts 2 calendar days, the separate assessment of the duration of the business trip in calendar days is waived if it is more convenient for the employee.
- 4) If an employee incurs necessary incidental expenses during a business trip, he/she shall be entitled to reimbursement in the amount he/she proves to the employer.
 - 5) If the employee fails to provide the relevant proof, no reimbursement will be granted.
 - 6) Prior to the intended business trip, the employee going on the business trip is required to complete a travel order in accordance with the Bursar's Directive on the Circulation of Accounting and other Liability Documents in the electronic system of Work Records, tag Travel Orders.
 - 7) Travel orders shall be reimbursed together with the wage for the month in which the travel order was accounted.

Article III.

Travel allowances for international business trips

- 1) Employees are entitled to a foreign meal allowance in the amount of the basic rate of foreign meal allowance set for the relevant country by law (the relevant decree setting the basic rate of foreign meal allowance):
 - a) At the basic rate if the time spent outside the Czech Republic exceeds 18 hours per calendar day;
 - b) At the rate of two-thirds if the above period exceeds 12 hours, but not more than 18 hours;

- c) At the rate of one-third if the aforementioned period lasts 12 hours or less, but at least 1 hour, or more than 5 hours if the employee is entitled to a meal allowance under Article II(3) for travel within the Czech Republic;
 - d) No foreign meal allowance is provided if the above-mentioned period lasts less than 1 hour.
- 2) If an employee makes several international business trips in one calendar day, the time spent outside the Czech Republic is added together.
- 3) The periods for which the employee is not entitled to foreign meal allowances are added to the duration of the business trip in the Czech Republic.
- 4) Performance of work abroad means a trip outside the Czech Republic, and the time of crossing the state border of the Czech Republic which is notified by the employee, or the time of departure and arrival of the aircraft during air transport shall be the decisive period for the right to travel compensation.
- 5) If the employee is provided with a free meal (breakfast, lunch or dinner) during the international business trip and the employee does not contribute financially to it, the meal allowance is reduced by:
 - a) 25% for each meal listed at the basic rate;
 - b) 35 % for foreign meal allowance at two-thirds of the basic rate;
 - c) 70 % for foreign meal allowance at one-third of the basic rate.
- 6) Prior to the international business trip, the employee is obliged to complete a Proposal for Secondment in accordance with the Bursar's Directive on the Circulation of Accounting and other Liability Documents. After the completion of the international business trip, he/she shall fill in the missing data and submit it for approval and subsequent posting within 10 working days at the latest.
- 7) If an employee incurs necessary incidental expenses during a business trip, he/she shall be entitled to reimbursement in the amount he/she proves to the employer. The procedure shall be the same as in Article II (4) and (5).
- 8) In case of using a company or rental vehicle, a request/order must be entered in the Work Records system, tag Travel Orders – Vehicle Only Request.

- 9) The employer may provide the employee with a pocket allowance of up to 40% of the meal allowance provided. The pocket allowance shall only be granted for travel funded by external research grant agencies¹ whose rules allow for the provision of pocket allowances. The amount of the pocket allowance shall be specified in the proposal for the secondment.

Article IV.

Common and final provisions

- 1) Bursar's Directive No. 01/2022, including all its amendments, is hereby repealed.
- 2) This Directive shall enter into force and take effect on 2 January 2025.

In Hradec Králové on 2 January 2025

Ing. Aleš Klicnar
Bursar

¹ These are, e.g., grants from TAČR, GAČR, Horizon. On the other hand, this category does not include projects of structural funds, institutional development programme (IRP) or centralised development programmes (CRP), institutional support (IP), student grant competition (SGS), etc.