



Internal Directive No. 14 BOOKKEEPING

Travel expenses

This directive is created in accordance with the relevant provisions:

- Act No. 262/2006 Coll., Labor Code, as amended,
- Act No. 586/1992 Coll., on income taxes, as amended,
- Act No. 89/2019 Coll., Civil Code

Article 1 Basic provision

- 1) **Working trip** means the time from when the employee embarks on a journey to perform work at a place other than his regular workplace specified in the employment contract, including the performance of work at this place, until the employee's return from this journey. The employee is sent on a work trip by the employer with a verbal or written instruction. A work trip without posting is considered a violation of work discipline and the employee is not entitled to reimbursement of travel expenses.
- 2) **A foreign business trip** means a trip outside the territory of the Czech Republic. The right to reimbursement of travel expenses in foreign currency arises from the time of crossing the state border of the Czech Republic, which is documented by the employee, or from the time of departure and arrival of the aircraft in the case of air transport.
- 3) **Conditions for providing travel reimbursements**
Travel allowances can be provided to employees of the Institute of Chemical Processes of the Academy of Sciences of the Czech Republic, vvi (hereinafter referred to as "ÚCHP") and only to those who are employed on the basis of an employment contract and on the basis of agreements on work carried out outside the employment relationship (e.g. an agreement on the performance of work and agreement on working activity). In the agreements, it is always necessary to state the conditions for the payment of travel expenses and the place of the regular workplace.

Article 2 Business travel permit

DOMESTIC ROAD

The worker is required to fill out the "WCES Travel Order - Part 1" before the trip. This form is filled out electronically via the personal portal (IS MAGION). Once completed, it will be sent to financial control for approval.



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Once the travel order is approved in financial control, an entry is generated in IS MAGION. The responsible employee of THS will check the record and, if necessary, ensure payment of the deposit.

FOREIGN TRAVEL

Before the trip, the worker is also required to fill in the "WCES Travel Order - Part 1". This form is filled out electronically via the personal portal (IS MAGION). Once completed, it will be sent to financial control for approval.

Once the travel order is approved in financial control, an entry is generated in IS MAGION. The responsible employee of THS will check the record and, if necessary, ensure payment of the deposit in the required currency.

Foreign business trips are covered by the organization's travel insurance.

Article 3 _ Travel allowances during a business trip

The employer is obliged to provide compensation to the employee during a work trip in the country and abroad:

- 3.1 - travel expenses
- 3.2 - accommodation expenses
- 3.3 - increased meal expenses (hereafter referred to as "meals")
- 3.4 - necessary ancillary expenses
- 3.5 - other purchases of services and goods

3.1 Reimbursement of travel expenses

- public transport tickets, ČD, ČSAD, tickets, seats, taxi...
- these documents must be attached to the travel order - each employee must have their own document (e.g. u
the employee is required to take a photo of the joint document for collective railway tickets or accommodation vouchers and indicate who has the original - dividing by the number of people).
- tickets are arranged before the trip by the responsible employee of THS at the contractual partner. If you have a ticket will be provided by the participant himself, he must also provide an invoice for the ticket and hand over a copy of the ticket to the responsible employee THS. Payment by bank transfer (not cash) must be indicated on the invoice. If the employee pays for the ticket himself from his private account, he will hand over the answer. accounting office worker statement from your account. A liability is then issued to the person and the amount is paid to the employee as part of wages possibly by transfer.

The mode of transport must be determined before starting the business trip and approved as part of the financial control. If the employee uses a different form of transport than the one designated by the employer, this is a gross violation of work discipline, and in the event that an occupational accident occurs on the way, he will not be entitled to compensation.

Transport options: plane, train, bus, car, car at the price of the designated mass transport



Use of a road motor vehicle

During a domestic and foreign trip - it is approved as part of the completed trip. order in the financial control (for this mode of transport, it is necessary to add the vehicle's registration mark /hereinafter referred to as "RZ"/ and the number of the accident insurance policy).

The vehicle must have accident insurance and the driver must complete the appropriate training for drivers of reference vehicles. Only a personal road motor vehicle can be used for a work trip by car. Trucks (in technical license category N) are not allowed for the business trip.

All vehicles are registered in IS MAGION, including technical license and accident insurance. The employee agrees to the records for the period necessary to ensure proof of the calculated compensation.

Travel expenses when using a road motor vehicle consist of:

basic compensation + compensation for consumed fuel

basic compensation

- a) personal road motor vehicle – CZK 5.20 (per 1 km drive)
- b) one-wheeled vehicle and tricycles – CZK 1.40 (per 1 km ride)

number of km x base rate compensation

compensation for consumed fuel

consumption of the vehicle stated in the technical certificate x price per PHM x number of km driven
100

The consumption of the vehicle is calculated by the responsible employee of THS on the basis of the technical certificate, which the employee is obliged to present. When determining the consumption of fuel, the employer uses the consumption data for combined operation according to the standards of the European Union. If this data is not specified in the technical license, the employer calculates the fuel consumption of the vehicle using the arithmetic average of the data specified in the technical license.

PHM price – proof of use during the trip. Can be recognized 1 day before or during the trip. In the case of multiple documents, the arithmetic average of the proven prices is used for the calculation. If there is no proof of the price of PHM, the price according to decree no. No. 467/2022 Coll. see acc. No. 2

Rounding: average drive prices. masses are rounded up to the nearest ten-penny.

3.2 Reimbursement of accommodation expenses

The accommodation document must contain basic data (name of the person staying, date, price...) and must be attached to the travel order. Accommodation can be paid in cash on the spot (must be included in the estimated expenses) or in advance by bank transfer. In the event that the employee himself paid, a liability is issued to the person and the amount is paid to the employee as part of wages or by transfer.



3.3 Meals

a) food allowance in the country - according to § 176 of the Labor Code

For each calendar day of the work trip, the employee is entitled to a meal allowance, if it lasts for work way:

	5 – 12 hours	CZK 150
Longer than	12 – 6 p.m	CZK 220
Longer than	18 hours	CZK 360

If the work trip lasts less than 5 hours, the meal allowance is not provided. In the event that the journey takes less than 5 hours and the employee is unable to eat as usual, the employee is entitled to CZK 150.

If the employee was provided with a meal that has the character of breakfast, lunch, or dinner, the meal allowance is deducted as follows (for each free meal):

		<i>Basic rate</i>	<i>Shortening</i>
	5 a.m. – 12 p.m	CZK 150	1 meal by 70%, 2 meals – without claim
Longer than	12 – 6 p.m	CZK 220	1 meal by 35%, 2 meals by 70%, 3 meals – without entitlement
Longer than	18 – 24 hours	CZK 360	1 meal 25% off, 2 meals 50% off, 3 meals 75% off

b) foreign meal allowance - according to Decree No. 401/2022 Coll. see Annex no. 1

Foreign meal allowance is provided if the time spent outside the territory of the Czech Republic lasts on a calendar day:

	1 – 12 p.m	1/3 of the rate
Longer than	12 – 6 p.m	2/3 of the rate
Longer than	18 – 24 hours	100% of the rate

If it lasts less than 1 hour, the foreign meal allowance is not provided.
Foreign currency is provided according to the country where the employee spends the most time.
The rate for 1 day is given for the given state in proclamation no. 401/2022 Coll.

If the employee was provided with a meal that has the character of breakfast, lunch, or dinner, the meal allowance is deducted as follows (for each free meal):



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		<i>Basic rate</i>	<i>Shortening</i>
Longer than	1 – 12 p.m	1/3 of the rate	1 meal by 70%, 2 meals – without claim
	12 – 6 p.m	2/3 of the rate	1 meal by 35%, 2 meals by 70%, 3 meals – without entitlement
Longer than	18 – 24 hours	100% of the rate	1 meal 25% off, 2 meals 50% off, 3 meals 75% off

Meals in foreign currency are rounded to 2 decimal places.

3.4 Reimbursement of necessary incidental expenses

These are expenses that arise in direct connection with the work trip, in the amount that the employee prove:

- conference and participation fees can be paid at the venue or in advance - provided by the accounting office
- tickets to the fair, events related to the trip
- visa fees
- vaccination

In the event that the employee himself paid before the trip, it will be included in the travel bill, if applicable a liability is issued to the person and the amount is paid to the employee as part of wages or by transfer.

3.5 Other purchases of services and goods

In justified cases, it is possible to purchase services or material as part of a business trip, which will serve the needs of the organization's research activities. These purchases will be billed separately.

Article 4 _ Pocket money when traveling abroad

The ÚCHP pocket allowance is provided up to 40% of the foreign meal allowance and is used for the employee's personal needs. The amount of pocket money is filled in by the employee before the trip in the given form "WCES Travel Order - Part 1". Pocket money is part of the trip and thus the approval process in the financial control.

Calculation

Pocket money is calculated from the foreign meal allowance adjusted according to the hours spent outside the territory of the Czech Republic, i.e.

- if the employee is entitled to 1/3 of the meal allowance – 40% of 1/3 is calculated
- if the employee is entitled to 2/3 of the meal allowance – 40% of 2/3 is calculated
- if he is entitled to 100% of the rate – 40% of the entire meal rate is calculated



**Article 5 _
Travel reimbursement deposit**

DOMESTIC ROAD

The deposit is not provided, unless the employer agrees otherwise with the employee.

FOREIGN TRAVEL

The employer will provide the employee with a billable advance payment up to the expected amount of travel reimbursements, unless the employee agrees that the advance payment will not be provided. The advance payment is proposed in advance by the travel participant on the electronic form "WCES Travel Order - Part 1".

**Article 6 _
Work trip billing**

DOMESTIC ROUTE and FOREIGN ROUTE

After the end of the work trip, the employee is obliged to fill out the trip invoice by e-mail within 10 days after the end of the work trip. WCES forms via the personal portal (EIS Magion). At the same time, he must submit to the responsible employee of THS all documents for billing, the completed part 2 of the WCES Travel Order form - "Business trip billing", the form "Application for permission to use a private road motor vehicle for a business trip" (if approved) and "Report from work roads".

All documents can be submitted electronically - by email.

As soon as the employee fills in the e. travel order (by clicking the button "Submit to invoice"), an invoice will be generated in Magion. The responsible employee of THS will check the bill and the supporting documents, send it to the financial control for approval (FK en route) and then ensure settlement. The settlement takes place as part of the salary payment. In the case of a return of foreign currency, it can also be settled in cash.

The deadline for billing and settlement can be changed by mutual agreement.
The bill is rounded up to whole crowns.

The participant of the business trip is responsible for the correctness of the documents for billing.
The worker in charge of the work travel agenda is responsible for the correctness of the billing.
The accountant is responsible for the correct accounting of the business trip.

Foreign travel is billed at the CNB exchange rate valid on the day the advance payment is made.
If the deposit has not been paid, the trip is billed at the CNB exchange rate valid on the day of starting the work trip, i.e. crossing the border, departure and arrival times.

Loss of documents

In the event that the employee is unable to document expenses, e.g. due to a loss, the employer will not reimburse him for these expenses, only in exceptional cases - an affidavit.



Article 7 _

Travel allowances provided under an international contract or on the basis of a mutual exchange of employees with a foreign employer

An employee who is sent on a foreign business trip and who, according to the international agreement, is entitled to reimbursement of travel expenses in an amount lower than that stipulated by the decree of the Ministry of Finance for the relevant year (for 2023 it is decree no. 401/2022 Coll.) the employer will provide compensation to the employee in the amount of the difference between the claim under this decree and the compensation provided under the international agreement.

Every employee who goes on a work trip abroad as part of inter-academic agreements must attach a confirmation from the foreign partner on the amount of per diems paid abroad upon return. If he paid for the accommodation from the amount provided, he should document the amount of payment he paid for the accommodation.

Article 8 _

Foreign guests

Based on the institute's invitation, the ÚČHP can provide a foreign guest with a meal and pocket allowance, i.e. double the meal allowance stipulated in § 188 paragraph 1 of the Labor Code and a pocket allowance up to 40%.

Before the arrival of a foreign guest, the employee is obliged to fill out the "Preliminary" form, see appendix No. 3, which is approved by the director of the ÚČHP.

A responsible employee of the THS ÚČHP provides accommodation for a foreign guest who arrives on the basis of an agreement with the AV. The amount for one accommodation day is determined by an employee of the foreign department of the Academy of Sciences of the Czech Republic. An employee of the foreign department of the Academy of Sciences of the Czech Republic issues a preliminary report. According to this preliminary, the responsible employee of the ÚČHP pays the foreign guest per diems and possibly other expenses.

The worker in charge of this agenda is responsible for checking the preliminaries. Ambiguities are resolved by the accountant, who is responsible for correct entry into accounting.

Article _ 9

Final Provisions

- 1) This directive supersedes all previous versions of related internal regulations.
- 2) The Chief Accountant is responsible for updates.
- 3) Compliance with this directive is checked by the head of the technical and economic administration.
- 4) This **directive enters into force on January 1, 2023** .

Side dishes

1. Decree of the Ministry of Finance of the Czech Republic No. 401/2022 Coll. on the determination of the basic rates of foreign meal allowances for the year 2023
2. Decree of the Ministry of Internal Affairs of the Czech Republic No. 467/2022 Coll., which, for the purpose of providing travel reimbursements, changes the rate of basic reimbursement for the use of road motor vehicles and establishes the average price of fuel for the year 2023
3. Form (guests) – Preliminary (calculation of the costs of a foreign guest)
4. Play guests - food and pocket money for 2023



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Michal Šyc

In Prague, June 1, 2023
Item no. UCHP-114/POD-2023

Ing. Michal Šyc, Ph.D.
director of the institute

PRELIMINARY
(calculation of costs for a foreign guest)

Name and surname of the foreign guest and scientific rank:

Earth:

<i>date</i>	<i>date</i>
Arrival	Departure

I. TRAVEL FEE

- after the Czech Republic ver. thunder. means of transport

- other

II. LIVING COSTS

	<i>number of days</i>	<i>rate/ 1 day</i>	<i>total KC</i>	<i>payment</i>
a) food and pocket money				

	<i>number of nights</i>	<i>rate/ 1 night</i>	<i>total KC</i>	<i>payment</i>
b) accommodation				

III. OTHER

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TOTAL COSTS

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Number of the task from which the costs will be paid:

Signature of the task solver:

date

Director's signature:

date