**IMMANUEL KANT BALTIC FEDERAL UNIVERSITY**

**BUSINESS TRAVEL POLICY**

**Please note that this document is a translated summary intended for informative purposes only. If there are any disagreements in the interpretation of the provisions of this document, one should be guided by the original which is available here.**

**Last updated on: 09/09/2016**

**Applicability:**

The Policy applies to all staff members of the Immanuel Kant Baltic Federal University (hereinafter the IKBFU, the University, the Employer).

**Authority:**

This paper was agreed by the University primary trade-union organization and approved by the Rector of the University.

1. **Introduction**

This paper sets out rules and regulations for business travel procedures, as well as establishes procedures for business travel expense reimbursement.

This Policy complies with the Labor Code of the Russian Federation, Resolution of the Government of the Russian Federation No. 749 as of October 13, 2008 “On Special Procedures for Employee Business Trips”, and the Ordinance of the Bank of Russia No. 3210-U as of March 11, 2014 “On the Procedure for Businesses and Simplified Procedures for Individual Entrepreneurs and Small Businesses to Carry Out Cash Operations”.

1. **Glossary**

The following terms and definitions are used in this Policy:

**Business traveler** is a University employee sent on a business trip.

**Business trip** is one undertaken by an employee in order to accomplish an assignment outside of the employee’s permanent place of work. Remote employees’ business trips involve trips from their permanent place of residence and work to the University campus. Business travel undertaken by employees, who are assigned to fieldwork or travel full-time as stipulated by their employment contract, shall not be considered as a business trip.

**Permanent place of work** (the seconding organization) is the University campus, a place of employment under the employment contract. A remote employee’s permanent place of work is their place of residence.

**Business travel expenses** include transportation, accommodation, per diem expenses, and other types of expenses incurred by the employee with the Employer’s permission or consent while carrying out University business.

**Expense report** is a document containing all business travel expenses that an employee has incurred. The report shall be executed as per the established template.

**Cash advance** is defined as funds given to an employee prior to their business trip for expenses incurred while on the University business, as well as extra funds provided to the employee if the business trip is extended.

1. **General Provisions**

Pregnant women and employees under 18 years old may not be sent on a business trip.

Mothers of children under three years old, single parents of children under five years old, mothers of children with disabilities may be sent on a business trip only upon employee’s written consent.

Employees with disabilities may be sent on a business trip unless travel is incompatible with their individual rehabilitation program.

Employees registered as candidates for elective offices may be sent on a business trip unless it coincides with an election campaign.

Employees during the period of their apprenticeship agreement may be sent on a business trip, if it is directly related to an apprenticeship.

While on a business trip, employees shall be required to observe official working hours of a company or an individual entrepreneur where (whereto) they are seconded, pursuant to the applicable bylaws thereof. Remote employees shall comply with the IKBFU Staff Employment Policy while in the University campus.

All trips of the University international staff outside the Russian Federation shall be properly authorized.

Guarantees stipulated by the Russian law shall be provided to the employee sent on a business trip. Employees shall retain their position and average salary during the entire period of a business trip (including the journey time, the departure and arrival dates).

1. **Business Travel Procedures**

**Prior Authorization to Travel on University Business**

All business trips shall be authorized. In order to start authorization procedure, an employee shall submit a business trip application including a cost estimate. These documents shall be executed via employee’s personal account on the University website (lk.kantiana.ru). A translated application form is available in the Appendix to this Policy. Printouts of the application and the cost estimate shall be signed by the employee and submitted for approval of the Head of the corresponding structural unit. In order to start authorization procedure of a remote employee’s business trip, the Head of the corresponding structural unit shall submit a business trip memo including a cost estimate.

Upon approval of the Head of the structural unit, but no later than five business days before the expected starting date of a business trip, the document packet (containing a business trip application, a cost estimate, originals and copies of the documents to confirm the business trip’s details, purpose, and expenses) is forwarded to the Document Control Department and further to the Export Control Department (for international trips only) and to the Financial Department.

The Director of the Financial Department shall within two business days either approve the trip by indicating the source of its funding or reject the trip, and afterwards transfer the documents to the Rector or the authorized Vice-Rector, who passes a final resolution on the application.

At each stage of the authorization procedure, the applicant or the Head of the corresponding structural unit may be required to submit additional supporting documents.

Upon a positive final decision, the packet is forwarded to the Legal and HR Department for execution of a corresponding order. An authorized representative of the Legal and HR Department shall familiarize the employee with the business trip order and send its scanned copy to the IKBFU Travel Agency for e-tickets purchase.

Upon a negative final decision, the packet shall be returned to the Document Control Department for further notification of the applicant or the Head of the corresponding structural unit.

**Travel Arrangements**

Employees can either make the travel arrangements themselves, or make use of the service provided by the IKBFU Travel Agency. In the first case, an employee shall undertake the necessary research into available options within the cost estimate limits.

The IKBFU Travel Agency is assigned to arrange transportation and book hotel accommodation for a business traveler on the basis of a business trip order and an approved cost estimate.

**Cash Advance**

In order to receive a cash advance for payment of transportation, accommodation, and additional expenses (i.e., per diem expenses), the employee shall submit a cash advance application, a business trip order, and an approved cost estimate to the Accounts Office no later than three business days before the expected business trip starting date. A cash advance may be provided either in cash or by transfer of funds to the employee’s payroll card (upon an employee’s personal application).

**Travel Expense Reimbursement**

The following travel expenses incurred by an employee (including cases of extended business trips) shall be reimbursable:

* transportation expenses;
* accommodation expenses;
* additional subsistence expenses (per diem expenses);
* other expenses incurred by the employee upon the Employer’s approval (within the cost estimate limits).

**Transportation Expenses**

Transportation expenses related to a round trip between the business trip destination and the employee’s permanent workplace (for remote employees, a round trip to the University campus or another required place and back to the permanent place of residence), as well as travel between several destination points when the employee has to visit several organizations located in different residential areas, shall be reimbursed in the total of expenses actually incurred by the employee (including mandatory passenger transport insurance, fees for using bedding in trains, service and airport fees):

* in case of travel by railway transport: in an economy class compartment railway car with four-berth compartments or in a railway car with seats;
* in case of travel by water transport: in a Group V cabin of a marine vessel on regular transportation lines and lines with comprehensive passenger services; in the Category II cabin of a riverboat operating on all transportation lines;
* in case of travel by air: in economy class;
* in case of travel by motor vehicle: by public transport.

Taxi expenses shall be reimbursed to a business traveler if the use of taxis is a business trip-related necessity.

Reimbursable expenses also include expenses for travel by public transport or taxi to the station (the railway station), the wharf, the airport, if they are located outside of the residential place.

Private vehicles should only be used for a business trip where it is impractical to use other methods of transport or where use of a car is more cost-effective. The corresponding expenses shall be reimbursed in accordance with the specific agreement.

In exceptional cases, when an employee urgently needs to go on or return from a business trip while tickets of the approved category are unavailable, more expensive tickets may be purchased upon approval of the Rector or the authorized Vice-Rector.

Transportation expenses are not subject to reimbursement if they were covered by the IKBFU Travel Agency while booking the tickets.

The following documents shall serve as the basis for reimbursement of transportation expenses:

* travel documents (a ticket, a route/receipt of an electronic flight ticket, an electronic railway ticket with a control coupon, a boarding pass);
* payment receipts (a receipt, a cash register receipt, a self-service terminal receipt, a pay slip, a confirmation of payment for the ticket issued by the credit organization where the employee holds a bank account).

If a business traveler has lost their travel documents, the transport operator may issue a certificate, thereby replacing the travel documents in order to confirm that the employee was on a business trip and returned. The business traveler shall be responsible for requesting such certificates from the transport operator.

Flight tickets issued in a foreign language shall be accepted for reimbursement with a Russian translation of the following details: the passenger’s full name, destination, flight number, date and time of departure, and ticket price. A translation is not required if the travel agency has issued a Russian certificate with these details. A translation of an e-ticket is not required.

**Accommodation Expenses**

Booking and accommodation expenses, including additional hotel services (except for services provided in bars and restaurants, room service, and the use of recreational and wellness facilities), unless they are specified separately, shall be reimbursed in the total amount actually incurred by the employee.

Accommodation expenses are not subject to reimbursement if:

* the commuting conditions and nature of the business assignment allow business travelers to return to their permanent place of residence every day during a business trip;
* an employee is sent on a single day business trip;
* accommodation is provided by the host party free of charge.

If an employee is going to book accommodation by themselves, they are entitled to book a single room.

The following documents shall serve as the basis for reimbursement of accommodation expenses:

* payment receipts (invoices, acts, tax invoices, pay slips, cash register receipts, self-service terminal receipts),
* rental agreements.

**Per Diem Expenses**

Per Diem expenses (additional subsistence expenses) shall be reimbursed to employees for each day of a business trip, including weekends and holidays, in the following amount:

* in case of a domestic trip within the Russian Federation - 100 rubles;
* in case of an international trip - within the limits set by the Resolution of the Government of the Russian Federation No. 812 as of December 26, 2005 “On the Amount and Per Diem Payment Procedure Related to Additional Payments During International Business Trips Undertaken by Staff Members Employed in the Federal State Agencies, State Extra-budgetary Funds of the Russian Federation and Federal State Institutions”.

Per diem payments are not provided if:

* an employee is sent on a single day business trip;
* the commuting conditions and nature of the business assignment allow business travelers to return to their permanent place of residence every day during a business trip.

**Other Reimbursable Expenses**

Expenses for business-related mobile communication, telephone calls, document xeroxing and scanning, postage services shall be reimbursed in the total amount actually incurred by the employee.

The following documents shall serve as the basis for reimbursement of these expenses:

* payment receipts (cash registered receipts, pay slips),
* telephone and mobile call details.

Other (not mentioned above) business travel expenses, which have been approved within the cost estimate, shall be reimbursed to the employee upon submission of the supporting documents.

**Reimbursement Procedure**

Within three business days after returning from a business trip, an employee is required to submit an expense report accompanied by original supporting documents to the Accounts Office, thereby confirming business travel expenses incurred.

An employee shall return the balance of a cash advance that exceeds the amount of funds used during a business trip, as per the approved expense report, in the same currency within ten business days after returning from the business trip. If the employee fails to return the unused balance of the cash advance, it can be deducted from the employee’s salary in accordance with the standards established by the Labor Code of the Russian Federation.

1. **Business Trip Duration**

Duration of a business trip and the involved employee’s mode of work during the trip shall be defined by the Head of the corresponding structural unit.

Duration of a business trip shall be specified in a business trip application and a business trip order and shall include the actual journey time (including any emergency delays during the travel) and the time spent at the point of destination (including weekends and official holidays, as well as an employee’s sick leave period, if any).

The actual duration of a business trip shall be confirmed by the supporting travel documents.

The Employer shall decide whether or not the business traveler is required to be present in the office on the date of their departure or arrival.

1. **Business Trip Extension**

A business trip may be extended for business purposes and for the accomplishment of an official assignment. In that case, the business traveler shall send their application for business trip extension to the IKBFU via email or by fax. The Head of the corresponding structural unit shall submit an official memo via the personal account on the IKBFU website (lk.kantiana.ru) with the following information specified:

* employee’s full name and position;
* business trip destination (name and location of the host party);
* business trip order details;
* reason for the business trip extension;
* period of the required extension;
* additional cost estimate.

The memo shall be submitted no later than three days before the final date of the business trip.

On the basis of an order on business trip extension and an additional cost estimate the IKBFU Travel Agency shall:

* change the provided tickets or buy new ones;
* send new e-tickets to the business traveler via email;
* extend the accommodation period or book new accommodation.

On the basis of a business trip extension order and the employee’s cash advance application the Accounts Office shall transfer cash advance to the employee’s payroll card.

1. **Business Trip Early Termination**

An employee may be recalled from a business trip for business purposes. In that case, the Head of the corresponding structural unit shall submit an official memo to the Rector or the authorized Vice-Rector with the following information specified:

* employee’s full name and position;
* business trip destination (name and location of the host party);
* business trip order details;
* reason for the business trip early termination;
* the termination date of the business trip.

On the basis of an order on business trip early termination the IKBFU Travel Agency shall:

* change the provided tickets or buy new ones;
* send new e-tickets to the business traveler via email.

If these operations prove to be impossible,the Accounts Office shall transfer cash advance to the employee’s payroll card on the basis of an order on business trip early termination and the employee’s cash advance application.

***Appendix***

***Template***

**The template form is given in English for your reference only. Please note that all the internal University documents are processed in Russian. For further questions and assistance, please contact a responsible officer of the International Office.**

**IMMANUEL KANT BALTIC FEDERAL UNIVERSITY**

A\_\_\_\_\_\_day business trip is approved

(duration of a business trip)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  
(signature of the responsible official)

**BUSINESS TRIP APPLICATION**

Full Name, Position, Department

Trip Destination: City/Country

Host Party:

Dates of the trip:

Occasion, Purpose:

I hereby confirm that I have read the University Business Travel Policy.

I undertake not to transmit information constituting a state secret, as well as information falling under the lists of goods and services whose export is controlled by the Russian law. The Head of the structural unit and the business traveler are informed about the criminal liability for violation of the export legislation.

«\_\_\_\_»\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  
(date) (signature)

Approved by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(full name and signature of the Head of the structural unit)

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(export control expert)

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**Business trip cost estimate**

|  |  |
| --- | --- |
| **Expense item** | **Amount, rubles** |
| Transportation |  |
| Accommodation |  |
| Per diem |  |
| Total |  |

Approved: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Director for Economy and Finance

Source of funding \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_