

**Business Travel Regulations of National Research University
Higher School of Economics**

1. GENERAL PROVISIONS

1.1. The Business Travel Regulations of National Research University Higher School of Economics (hereinafter, the “Regulations”) constitute an HSE bylaw (hereinafter, the “University”, “HSE”, or the “Employer”), developed pursuant to the Labour Code of the Russian Federation, Resolution of the Government of the Russian Federation No. 749 dated October 13, 2008 “On Special Procedures for Employee Business Trips”, Resolution of the Government of the Russian Federation No. 1595 dated December 29, 2014 “On Amendments to Individual Enactments of the Government of the Russian Federation”, Resolution of the Government of the Russian Federation No. 771 dated July 29, 2015 “On Amendments to Regulations on Special Procedures for Employee Business Trips and Repealing Paragraph 72(b) of Amendments Introduced to the Enactments of the Government of the Russian Federation related to the Activities of the Ministry of Labour and Social Protection of the Russian Federation, approved by Resolution of the Government of the Russian Federation No. 257 dated March 25, 2013”, as well as giving due consideration to the Ordinance of the Bank of Russia No. 3210-U dated March 11 2014 “On the Procedure for Businesses and Simplified Procedures for Individual Entrepreneurs and Small Businesses to Carry Out Cash Operations”.

1.2. These Regulations set forth business travel procedures, as well as establish the order and size of business travel expense reimbursement.

1.3. The following definitions shall apply in these Regulations:

1.3.1. A “business trip” is a trip undertaken by an employee for a specified period of time pursuant to a business trip directive issued by the Employer, in order to accomplish an assignment outside of the employee’s permanent place of work;

1.3.2. An employee’s “permanent place of work” (the seconding organisation) is the University’s campus where the employee is stationed pursuant to the terms and conditions of their employment agreement. The permanent place of work for employees working under a remote employment agreement is their actual location.

1.3.3. “Business travel-related expenses” include transportation and accommodation expenses, extra expenses incurred by employees during business trips for each day of said official business trip (i.e., per diem expenses), and other types of expenses incurred by the employee with the Employer’s permission or consent;

1.3.4. An “expense report” is a document containing all business trip-related expenses that an employee has incurred. The report shall be prepared in accordance with a standard template, as approved by a HSE directive;

1.3.5. A “cash advance” is money disbursed to an employee sent on a business trip for payment of their transportation and accommodation expenses, and extra expenses for each

day of the official business trip (i.e., per diem expenses), as well as extra funds provided to the employee if the business trip is extended;

1.3.6. The “coordinating supervisor” can be the rector, first vice rector, vice rector, director or senior director of any given area, or any other University manager engaged in the coordination of a subdivision, in accordance with HSE’s established delegation of duties;

1.3.7. “Remote employment” implies a job that is performed under a remote employment agreement outside of the Employer’s headquarters, campus, representative office, or another independent subdivision (including one situated at another location), outside of the permanent workplace, territory or site, directly or indirectly supervised by the Employer, provided that telecommunication networks with common access, including Internet, are used for to perform the job and job-related interactions between the Employer and the employee.

1.3.8. “Remote employees” are persons who have concluded a remote employment agreement;

1.3.9. “SDOU” refers to HSE document management system.

1.4. Business travel undertaken by employees, who are assigned to fieldwork or travel full-time as stipulated by their employment agreement, shall not be considered as a business trip.

1.5. The Regulations shall be applicable to all University staff members, including employees of the University campuses.

1.6. The following categories of the University staff may not be sent on a business trip:

1.6.1. pregnant women;

1.6.2. employees under 18 years of age.

1.7. The following categories of the University staff may be sent on a business trip only under certain conditions:

1.7.1. mothers of children under three (3) years of age - upon their written consent, or if there is no medical evidence, issued in accordance with the procedure established by law, that travel may be harmful for them;

1.7.2. single parents, foster parents, and other single guardians of children under five (5) years of age, mothers and custodians of disabled children, and employees who provide nursing care to family members, as confirmed by medical documentation;

1.7.3. employees with disabilities - unless travel is incompatible with their individual rehabilitation programme;

1.7.4. employees registered as candidates for elective offices - unless a business trip coincides with an election campaign;

1.7.5. employees during the period of their apprenticeship agreement - if a business trip is directly related to an apprenticeship.

1.8. While on a business trip, employees shall be required to observe official working hours of a company or an individual entrepreneur where (whereto) they may be seconded, pursuant to the applicable bylaws thereof.

1.9. These Regulations and amendments hereto shall be approved by directive of the HSE rector.

2. STAFF BUSINESS TRAVEL PROCEDURE

2.1. The following documents shall be prepared for sending employees on business trips:

2.1.1. An official business trip memo, including a cost estimate servicing as its integral part (Annex No. 1 hereto) (if the host party undertakes to cover all of an employee's travel expenses, as per the terms and conditions of the invitation, no cost estimate shall be attached to the official business trip memo). The standard templates for official memos and cost estimates are published on the HSE corporate website (portal) in the Human Resources - Business Trip (Управление персонала - Командировка) www.hr.hse.ru and Information for Faculty - Business Trip (Справочник сотрудника - Командировка) sections. The details and the purpose of business trips shall be outlined in the official memo on the basis of the following documents: extracts from minutes of a meeting of the council for continuing professional development, other HSE committees (councils) and HSE subdivisions, authorised to handle these matters; written instructions given by a supervisor; directives for holding events or performing works in the framework of state (municipal) contracts; invitations from a host party, etc.;

2.1.2. A business trip directive (Form No. T-9/T9-a).

2.2. Business trip documents shall be prepared within standard timeframes as defined in the approved HSE schedule for document flow (Annex No. 2 hereto).

2.3. The HSE Office of Human Resources (hereafter, the "HR Office") shall prepare and issue a directive for the employee's business trip based on the respective official memo approved by the employee's supervisor and the HSE Planning and Finance Office (hereafter, the "PFO").

2.4. A scanned copy of the business trip directive, accompanied by the official memo and cost estimate, shall be sent via the Document Management System (SDOU) to:

2.4.1. HR staff responsible for maintaining work timesheets;

2.4.2. the direct supervisors (at the primary and internal secondary place of employment) of the employee to be sent on a business trip;

2.4.3. the HSE Accounting Office (hereafter, the "AO");

2.4.4. the PFO;

2.4.5. the employee to be sent on a business trip and/or authorised representative (manager) of the employee's subdivision.

2.5. Employees sent on business trip shall be familiarised with business trip directives at the HR Office (HR Front Office) and acknowledge it in writing against their personal signature.

2.6. In order to receive a cash advance for payment of transportation and accommodation costs and extra expenses (i.e., per diem expenses), the employee shall submit a cash advance application¹ to the Accounting Office (Unit for Cash Operations and Settlements with Accountable Persons), on the condition of accountability (hereafter, the "application"). The application shall be signed by the employee and the coordinating director and then submitted to the Accounting Office (Unit for Cash Operations and Settlements with Accountable Persons), either by the employee sent on a business trip, or any other employee of the respective subdivision, or submitted as a scanned copy and sent via fax or e-mail. The method for providing the cash advance shall be stated in the application: in cash or by the transfer of funds to the employee's payroll card. In the first case, the employee shall personally collect cash after presenting their passport.

2.7. Guarantees stipulated by the Russian law shall be provided to the employee sent on a business trip.

¹ p. 6.3 of the Central Bank of Russia Directive No. 3210-Y dated March 11, 2014

3. BUSINESS TRIP DURATION

3.1. The dates of a business trip and the involved employee's mode of work during the trip shall be defined by head of the employee's subdivision, with consent of the respective coordinating supervisor. The duration of the business trip shall also take into account the scope, complexity and other features of the assignment, as well as its feasibility within the working hours set for the employee, with due regard to the work schedule of the organisation to which the employee has been seconded.

3.2. The duration of a given business trip includes the actual journey time (up to 24 hours², including any emergency delays during 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 departure date of a train, plane or other means of transport from the employee's permanent place of work shall be deemed the date of departure on the business trip, and the arrival date of the train, plane or other means of transport to the employee's permanent place of work shall be deemed the date of arrival from the trip.

The current day is considered the departure date if the means of transport departs at or before 24:00. The next day is considered the departure date if the relevant transport departs at or after 00:00.

If the ultimate point of destination is located outside of the residential area where the employee's permanent workplace is situated, the business trip departure (arrival) date shall be defined with due consideration of the time to travel to that destination.

3.3. The duration of an employee's business trip as determined by his/her supervisor shall be specified in the official memo and business trip directive.

3.4. The actual duration of an employee's domestic business trip within the Russian Federation shall be determined based on:

- travel tickets presented by the employee upon arrival from their business trip;
- if travel tickets are unavailable, the actual duration of the employee's business trip may be confirmed by relying on the duly executed documents serving as the proof of accommodation during the business trip (a residential tenancy agreement and delivery and acceptance certificate thereto, as well as accommodation payment confirmations).

If an employee stays in a hotel, the duration of their stay shall be confirmed by a hotel voucher (receipt) or any other document certifying that a hotel service agreement was concluded at the business trip's destination, also providing details stipulated by the Rules³ for the Provision of Hotel Services in the Russian Federation.

If travel tickets, tenancy agreements or hotels service agreements concluded at the business trip's destination are unavailable, the employee may provide an official memo and any document (documents) issued by the host party (the company or its authorised representative) to confirm the dates of their arrival (departure) to (from) the destination (for domestic trips within the Russian Federation), in order to confirm the actual duration of the business trip.

3.5. If an employee goes on an overseas business trip, the actual duration of their trip shall be confirmed by stamps in their foreign passport so as to identify the state border crossing dates. Upon arrival from the business trip, the employee shall be required to

² If business trip destinations include countries of North America, South America and South-East Asia, as well as Japan, Australia and New Zealand, the journey time shall be estimated taking into account the actual flight time.

³ Approved by the Russian Government Decree No. 490 dated April 25, 1997 "On Approving the Rules for the Provision of Hotel Services in the Russian Federation".

provide copies of their foreign passport pages, pursuant to paragraph 7.3 (part 3) of the Regulations.

3.6. The employee's direct supervisor shall decide whether or not the former's presence in the office is required on the date of their departure or arrival, pursuant to HSE's approved organizational structure.

3.7. Employees shall retain their workplace (position) and average salary during the entire period of a business trip (including the departure and arrival dates, as well as the journey time), based on their average salary for the twelve (12) months preceding the month when the business trip starts, for all days of a business trip, in accordance with their work schedule at HSE.

4. BUSINESS TRIP EXTENSION

4.1. If so required for business purposes, or for the accomplishment of an official assignment, a business trip may be extended by order of the relevant coordinating supervisor.

An employee sent on a business trip shall coordinate the extension of the trip with the head of their subdivision (orally (by phone), by e-mail or fax). Then, the employee's supervisor shall send an official memo via SDOU to the coordinating supervisor with a request to extend the business trip, specifying the following details:

- employee's name and position;
- business trip destination (name and location of the host party);
- reason for the business trip (details of the business trip directive);
- reason for the business trip's extension;
- period of the required extension;

The coordinating supervisor shall consider the official memo, issue a resolution and forward it to the HR Office via SDOU for implementation.

4.2. In order to extend the business trip, the HR Office manager responsible for execution of business trip directives and/or addenda thereto shall:

4.2.1. obtain the employee's consent by fax or by e-mail, if he/she falls into one of categories specified in paragraph 1.7 hereof;

4.2.2. issue a draft directive for the business trip's extension based on the official memo, specified in paragraph 4.1. hereof, and submit it for the approval by the HSE HR director;

4.2.3. provide the signed directive for the business trip's extension to the employee by fax or e-mail with acknowledgement of receipt, as well as forward it via SDOU to the HR record-keeping unit, the direct supervisors (at the primary and internal secondary place of employment) of the employee on the business trip, the Accounting Office, PFO, the employee on the business trip, and/or the authorized employee (manager) of the subdivision.

4.3. If an employee's business trip is extended, thus entailing extra transportation and accommodation expenses (in case an already purchased ticket is non-refundable, and/or renewal of a tenancy agreement is necessary), the employee shall submit a cash advance application, approved by the coordinating director, to the Accounting Office via fax or e-mail. The Accounting Office shall transfer the cash advance to the employee only on the basis of a valid business trip extension directive and the employee's cash advance application⁴ approved by the coordinating supervisor. The total of the cash advance in this

⁴ p. 6.3 of Central Bank of Russia Directive No. 3210-Y dated March 11 2014

case shall be defined pursuant to Section 7 hereof.

The cash advance shall be transferred to the employee's payroll card on the following day after the necessary documents are submitted to the Accounting Office.

5. EARLY TERMINATION OF A BUSINESS TRIP

5.1. If so required for business purposes, an employee may be recalled from a business trip by order of the relevant coordinating supervisor.

Thus, the employee's supervisor shall send an official memo to the coordinating supervisor with a request to recall the employee from the business trip, specifying the following details:

- name and position of the employee;
- business trip destination (name and location of the host party);
- reason for the business trip (details of the business trip directive);
- reason for recalling the employee from the business trip;
- the termination date of the employee's business trip.

The official memo, approved by the coordinating director, shall be submitted to the HR Office.

5.2. In order to recall an employee from the business trip, the HR Office manager responsible for the execution of business trip directives and/or addenda thereto shall:

5.2.1. issue a draft directive on the employee's business trip early termination based on the official memo approved by the coordinating director, which is issued in accordance with the procedure specified in paragraph 5.1. hereof, and thusly submit it for approval by HSE HR director;

5.2.2. familiarise the employee with the signed directive on the business trip's early termination provided by fax or by e-mail with acknowledgement of receipt, and forward it via SDOU to the HR record-keeping unit, the direct supervisors (at the primary and internal secondary place of employment) of the employee sent on the business trip, the Accounting Office, PFO, the employee sent on the business trip, and/or the authorised employee (coordinator) of the relevant subdivision.

5.3. When an employee's business trip is terminated, thus entailing extra transportation expenses (if an already purchased ticket is non-refundable), the employee may be provided with a cash advance. The Accounting Office shall transfer the cash advance only on the basis of a valid business trip termination directive and cash advance application submitted by the relevant employee⁵. The employee's application shall be approved by the coordinating supervisor (via fax or e-mail) and forwarded to the Accounting Office (also via fax or e-mail). The total of the cash advance in this case shall be defined pursuant to Section 7 hereof.

The cash advance shall be transferred to the employee's payroll bank card on the following day after the relevant documents are submitted to the Accounting Office.

6. SPECIAL PROCEDURES FOR SENDING INTERNATIONAL STAFF AND HIGHLY QUALIFIED SPECIALISTS ON BUSINESS TRIPS

6.1. International (visa and non-visa) staff members, sent on a business trip, shall

⁵ p. 6.3 of Central Bank of Russia Directive No. 3210-Y dated March 11, 2014

perform their professional (official) duties⁶, with the exception of highly qualified specialists who may be seconded or sent on business trips, regardless of their profession or official position.

6.2. Restrictions applicable to international (visa and non-visa) staff members, including, highly qualified specialists sent on business trips, are limited to the location and duration of a given business trip.

6.3. When sending an international (visa and non-visa) staff member, including highly qualified specialists, on a business trip, due consideration must be given to the fact that foreign visitors may be provided limited access to certain organisations, territories and sites. Such places are listed in the Russian Government Decree No. 754 dated October 11, 2002 “On Approving the List of Territories, Organisations and Sites Providing Access to Foreign Citizens on Special Permission”. Special permission for visiting territories, organisations and sites by foreign citizens, pursuant to the aforementioned approved list, shall be obtained by the Employer in the territorial bodies of the Federal Security Service of the Russian Federation.

6.4. The total number of business trips undertaken by an international (visa and non-visa) staff member, including highly qualified specialists, during the year and entire period of their work permit is unlimited. Restrictions shall be applicable only to the duration of stay outside of the constituent body of the Russian Federation where a work permit has been issued to the international staff member (Annex No. 5 hereto).

6.5. In case the duration of a business trip of an international (visa and non-visa) staff member, including highly qualified specialists, is in excess of the specified period of time⁷, the Employer shall be required to register them with territorial migration authorities (p. 2 part 2 and part 4.1 Art. 20 of the Federal Law No. 109-FZ, dated July 18, 2006 “On the Migration Registration of Foreign Citizens and Persons without Citizenship in the Russian Federation”). Migration registration shall be completed within seven (7) working days upon expiry of the specified period of stay in the new location.

7. BUSINESS TRAVEL EXPENSE REIMBURSEMENT POLICY

7.1. Within three (3) business days upon returning from a business trip, an employee is required to submit an expense report to the Accounting Office in a standard HSE template form (Annex No. 3 hereto), accompanied by original support documents thereby confirming business travel-related expenses incurred. Documents issued in a foreign language shall be translated to Russian (those parts of a document which provide information on expenses incurred should be accompanied by a line-by-line translation). The employee shall be required⁸ to observe the deadlines for submission of their business travel expense report (when a cash advance is paid to the employee’s bank card, the employee must also provide documents issued by a credit organisation where they hold a bank account, in order to confirm the receipt of funds, including a confirmation automatically generated on the bank’s

⁶ Part 1 of p. 1 of Appendix to Directive of the Ministry of Healthcare and Social Development of the Russian Federation No. 564H dated July 28, 2010 "On Defining Cases when Foreign Citizens and Stateless Persons, Temporarily Staying (Residing) in the Russian Federation, are Engaged in Professional Activities outside of the Constituent body of the Russian Federation Where They have been Issued a Work Permit (Temporary Residence Permit)".

⁷ Directive of the Ministry of Healthcare and Social Development of the Russian Federation No. 564H dated July 28, 2010 (version dated October 19, 2011) "On Defining Cases when Foreign Citizens and Persons without Citizenship, Temporarily Staying (Residing) in the Russian Federation, are Engaged in Professional Activities Outside of the Constituent Body of the Russian Federation Where They have been Issued a Work Permit (Temporary Residence Permit)".

⁸ paragraph 26 of the Resolution of the Government of the Russian Federation No. 749 dated October 13, 2008 (version dated July 29, 2015) “On Special Procedures for Employee Business Trips”

website as the employee's personal account statement).

If the host party covers all travel expenses relating to a business trip, no expense report should be prepared. Also, no documents should be provided to the Accounting Office.

7.1.1. Upon returning from a business trip, an employee⁹ may submit their expense report to the Accounting Office Unit for Cash Operations and Settlements with the responsible persons in one of the following two ways:

- without pre-approved electronic confirmation of the expense report by the Accounting Office, by submitting a duly executed and signed expense report accompanied by all original support documents, either personally, or by putting the report in a sealed envelope in a special box (located in the Accounting Office Unit for Cash Operations and Settlements with the accountable persons, or in the Front Office);

- with a pre-approved electronic confirmation of the expense report by the Accounting Office and by submitting all original support documents confirming the business travel expenses incurred, either personally, or by putting the report in a sealed envelope in a special box (located in the Accounting Office Unit for Cash Operations and Settlements with accountable persons or in the Front Office).

In the first case, within three (3) business days after receipt of the documents, an Accounting Office staff member shall contact the employee to confirm the accuracy of the expense report and support documents, or clarify any questions that may arise.

Within three (3) business days after checking the documents and settling any differences, the Accounting Office staff member sends an e-mail to the employee who has submitted the expense report, specifying the total amount of reimbursable expenses, taking into account any previous cash advances, and, if the cash advances exceed total confirmed expenses, the amount due (and payable in cash to the University's cash office) shall be specified.

The Accounting office shall transfer the reimbursed amount to the employee's payroll card within three (3) business days after receipt of the original expense report accompanied by support documents and the employee's request for transfer of funds, specifying the details of their bank card.

7.1.2. Upon returning from a business trip,¹⁰ an employee shall submit a comprehensive report on the trip assignment (Annex No. 4 thereto) to their direct supervisor. This comprehensive report with the direct supervisor's resolution is subject to approval of the coordinating supervisor. The report is required in case the coordinating supervisor and (or) direct supervisor specifically requested it in the business trip official memo. In other cases, the comprehensive report is optional.

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

- travel expenses (by public transport);
- accommodation expenses (except in cases when the employee is sent on a single day business trip, or when accommodation is provided free of charge);
- fees charged for issuing a travel passport, visa and other travel documents;
- mandatory consular and airport fees;
- entry or transit fees charged for public transport (or vehicles owned by HSE);
- expenses related to mandatory medical insurance;
- other mandatory fees and charges;

⁹ or authorized representative (coordinator) of the employee's subdivision

¹⁰ or authorized representative (coordinator) of the employee's subdivision

- extra expenses for each day of the employee's official business trip, including emergency delays during travel (per diem expenses) (except in cases when the employee is sent on a single day business trip or can return to their permanent place of residence every day);

- other expenses incurred by the employee upon approval of the coordinating supervisor, including organisational costs and membership fees¹¹ charged to employees sent to academic conferences, as well as other research, educational and other events.

7.3. Expenses specified in paragraph 7.2 hereof shall be reimbursed on the basis of the following documents to be submitted by an employee to the Accounting Office:

- an original expense report, signed by the accountable employee (the template form and example of filling in the form are available on the HSE corporate website (portal) in the Human Resources - Business Trip (Управление персонала - Командировка) www.hr.hse.ru and Information for Faculty - Business Trip (Справочник сотрудника - Командировка) sections;

- copies of travel passport pages (the first page with the photograph, the page containing visa stamps, and the page revealing crossing dates at the Russian state border), should the employee be sent on a business trip abroad;

- the official memo and document (documents) with the confirmation provided by the host party (organisation or its authorised representative) with respect to employee's arrival and departure dates to and from the business trip destination, in case travel documents, tenancy agreements and other documents confirming the conclusion of the hotel services agreement at the business trip destination are unavailable – when the employee is sent on a domestic business trip within the Russian Federation;

- original support documents serving as a confirmation of business travel expenses, as specified in paragraphs 7.9, 7.14, and 7.17.4 hereof.

7.3.1. If the submitted support documents contain inaccurate information or errors, such documents may be considered if the relevant employee provides an explanatory note, approved by the coordinating supervisor.

7.4. Travel expenses related to a round trip between the business trip destination and the employee's permanent workplace, as well as travel between several destination points where the employee has to visit several organisations 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, and service and airport fees), confirmed by travel documents, but not exceeding the transportation costs (unless otherwise stipulated by a rector's directive or specified in the employee's employment agreement):

- in case of travel by railway transport - in a second-class carriage ("3Э", "3П", "3У" category), an economy class compartment carriage ("2Э", "2Т", "2К", "2И", "2Л" category), a de-Lux carriage referred to as economy class (compartment carriage of the "2У" category), or in a carriage with seats ("2Е", "2Р", "2С", "2В", "3С", "3О" categories);

- 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 (bus, city shuttle bus).

Any difference between the approved value of standard tickets and more expensive

¹¹ only HSE membership fees shall be reimbursed

tickets shall be covered at the employee's expense, unless otherwise decided by the coordinating supervisor or stipulated in the employee's employment agreement.

7.5. Reimbursable expenses incurred by an employee during a business trip include expenses relating to: travel by public transport to a station (railway station), wharf, airport, and from a station (railway station), wharf, airport, if they are located outside of a residential area (but not in another city). If no public transportation is available on the way to a station (railway station), wharf or airport, and if they are located outside of an residential area (but not in another city) (late at night, or due to the absence of public transportation routes), the employee's taxi expenses shall be reimbursable. Actually incurred expenses shall be reimbursed on the basis of the employee's travel support documents.

In other cases, taxi expenses shall be reimbursed only upon the approval of the relevant coordinating supervisor.

7.6. Incurred travel expenses related to round trips between a remote employee's actual location (permanent workplace) to a business trip destination shall be reimbursed on the basis of travel support documents specified in paragraph 7.3. hereof, as well as a reference to the remote employment agreement. A certified extract from the employment agreement shall be prepared by an HR Office staff member upon the remote employee's request and forwarded to the Accounting Office

7.7. A employee shall not be entitled to reimbursement for travel and accommodation expenses, registration and membership¹² fees, and other business travel expenses, incurred under agreements concluded between HSE and legal entities, acting as service providers engaged in the sale of tickets, in the organisation of various business trips, research and academic events for the University, and which have been paid by electronic transfer, or if such expenses are covered by the host party or a sponsor.

7.8. 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 than those stipulated in paragraph 7.4. hereof, upon the approval of the coordinating supervisor.

7.8.1. If an employee returns to a permanent place of work later or leaves the permanent workplace earlier the final and starting dates of the business trip as defined in the business trip directive while he/his is officially on vacation, travel expenses related to the employee's round trip may be reimbursed on the basis of an official memo, approved by the coordinating supervisor, at the expense of the extra-budgetary funds of the employee's subdivision.

7.9. Travel documents and payment receipts shall serve as the basis for reimbursements of travel expenses.

Necessary documents are as follows: travel by air – an electronic flight ticket (or a route/receipt of an electronic flight ticket) and boarding passes; travel by rail - railway tickets (or electronic railway tickets with a control coupon).

If an e-ticket (or route/receipt) is unavailable, boarding passes, control coupons or an electronic booking confirmation can be provided, specifying the flight number, departure date and time, the passenger's full name, ticket price and payment receipts.

Payment documents that may serve as a confirmation of payment include:

- if tickets were paid for in cash - pay slips (numbered accountable form, hereinafter

¹² only HSE membership fees may be reimbursed

referred to as “NAF”) or (original) cash register receipts;

- if tickets were purchased online and paid using a bank card - a confirmation of payment for the ticket issued by the credit organisation where the employee holds a bank account, including a confirmation generated electronically on the bank’s website in the employee’s personal account, without additional certification by a stamp and signature of an authorised representative of the credit organisation.

If an employee has lost their boarding pass (but if the other documents specified in this paragraph are available), 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, specifying the travel date, time and cost. The employee shall be responsible for requesting such certificates from the transport operator.

7.10. Travel documents issued in a foreign language shall be accepted for reimbursement with a line-by-line 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.

7.11. 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 on the basis of the issued invoice:

7.11.1 in case of a domestic business trip, up to the average cost for accommodation in a standard (single) room of an average grade hotel (3*, 4*);

7.11.2 in case of overseas trips, within the limits set for accommodation cost recovery applicable for such trips¹³ and accommodation in a standard (single) room of an average grade hotel (3*, 4*);

7.12. Extra accommodation costs and reimbursement of extra expenses related to accommodation in more expensive hotels and rooms, other than those specified in 7.11 hereof, can be approved only by the coordinating supervisor and covered at the expense of extra-budgetary funds of the employee’s subdivision.

7.13. Accommodation expenses shall not be reimbursed:

- if the hotel room was booked and paid by electronic transfer by a legal entity acting as a service provider engaged in organising HSE staff business trips under a service agreement concluded with the University, related to the sale of tickets, organisation of various business trips, research and academic events, or in case such expenses are covered by a host party or a sponsor.

- if the commuting conditions and nature of the employee’s business assignment allow them to return to their permanent place of residence every day during the business trip;

- if the duration of the business trip does not exceed a single day;

- if accommodation is provided to the employee free of charge.

7.14. Booking and accommodation costs shall be reimbursed on the basis of the following documents:

- in case of a cash payment - invoices, (or acts, tax invoices, etc.), pay slips (numbered accountable forms) or cash register receipts;

- if a payment was made via the Internet - a confirmation of payment issued by the credit organisation where the employee holds a bank account, including a confirmation generated electronically on the bank’s website in the employee’s personal account area,

¹³ pursuant to Ministry of Finance of the Russian Federation Directive No. 92H dated July 12, 2006

without additional certification by a stamp and signature of an authorised representative of the credit organization.

7.15. Private accommodation expenses not associated with hotel stays shall be reimbursed upon the approval of the coordinating supervisor on the basis of the original tenancy agreement, respective delivery and acceptance certificate, and payment documents:

- in case of a cash payment, the employee shall provide an invoice and cash register receipt, or numbered accountable forms, issued in accordance with the established procedure, or a note acknowledging the payment received by a landlord (for overseas business trips only), with a copy of the landlord's passport attached;

- if the payment was made via Internet - the employee shall provide a confirmation of payment issued by the credit organisation where the employee holds their bank account, including a confirmation generated electronically on the bank's website in the employee's personal account area, without additional certification by stamp and signature of an authorised representative of the credit organisation.

7.16. Per diem expenses (i.e., extra accommodation costs incurred during a business trip) shall be reimbursed to employees for each day of a business trip, including weekends and holidays, as well as days of travel, including any emergency delays during the travel, as follows:

- in case of a domestic trip within the Russian Federation - 700 roubles;

- in case of an overseas trip - within the limits set by Resolution of the Government of the Russian Federation No. 812 dated December 26, 2005 (version dated December 29, 2014) "On the Amount and Per Diem Payment Procedure Related to Extra Payments During Overseas Business Trips Undertaken by Staff Members, Employed in the Federal State Agencies, State Extra-budgetary Funds of the Russian Federation and Federal State Institutions"¹⁴.

7.16.1. No per diem payments shall be provided, if the commuting conditions and nature of the employee's business assignment allow them to return to their permanent place of residence every day during the business trip, and in case the employee is sent on a single day business trip.

Whether or not it would be advisable for the employee to return to the permanent place of residence every day shall be decided by the relevant coordinating supervisor on a case-by-case basis, with due consideration of the distance, commuting conditions, nature of the employee's assignment, and adequate requirements for rest.

7.17. Other reimbursable expenses.

7.17.1. Registration and membership¹⁵ fees, visa fees and insurance charges shall be reimbursed in the amount of actual expenses incurred by the employee, on the basis of the support documents provided.

7.17.2. Only HSE membership fees related to the University's involvement in various research and academic associations, unions and non-for-profit partnerships shall be reimbursable. No reimbursement shall be provided for personal membership fees personally paid by employees as members of such research and academic associations, unions and non-for-profit partnerships.

7.17.3. Upon the approval of the coordinating supervisor, reimbursement of expenses for business-related telephone and cell communications, document copying and scanning services, may be provided in the amount of actual expenses incurred by the employee.

¹⁴ Per diem payments in excess of 2,500 roubles shall be taxable, pursuant to p. 3 Art. 217 of the Tax Code of the Russian Federation.

¹⁵ only HSE institutional membership fees can be reimbursed

7.17.4. The following payment documents shall serve as grounds for reimbursement of expenses, as specified in pp. 7.17.1 - 7.17.3:

- if expenses were paid in cash - cash register receipts (or numbered accountable forms), detailed statements (or detailed confirmations of works performed), etc.;

- if the payment of services was made via Internet - a confirmation of payment issued by the credit organisation where the employee holds their bank account, including a confirmation generated electronically on the bank's website in the employee's personal account area, without additional certification by stamp and signature of an authorised representative of the credit organisation, as well as detailed statements on registration and membership fee payments, telephone or cell communication services, document copying and scanning services (or detailed confirmations of works performed).

7.17.5. Reimbursement of other business travel-related expenses, not specified herein, which have been incurred upon the approval of the coordinating supervisor, shall be provided to the employee against original support documents.

7.18. In the event of losing original support documents, which serve as a confirmation of expenses incurred (except those mentioned in paragraph 7.9 hereof), or in case additional expenses which exceed the cost estimate are included in the expense report, the reimbursement of the business travel-related expenses shall be provided only upon approval of the coordinating supervisor on the basis of the official memo, submitted by the employee within three business days after arriving from the business trip and giving reasons for such request.

7.19. An employee shall return the balance of the advanced payment provided in cash or transferred to his/her bank card that exceeds the amount of funds used during the business trip, as per the approved expense report, in the same currency within three (3) business days upon returning from the business trip.

7.20. If an employee fails to return the unused balance of an advanced payment, the Employer may deduct it from the employee's salary in accordance with the standards established by the Labour Code of the Russian Federation.

7.21. Any subsequent advanced payment for a subsequent business trip may be provided to an employee on condition that the previous advance has been repaid in full, and an expense report on the previous business trip was submitted to the Accounting Office.

7.22. An employee shall bear personal responsibility for failing to submit an expense report in due time as stipulated by the legislation of the Russian Federation and for the accuracy of the information provided in the expense report.

7.23. An expense report, which has been submitted by an employee later than within three (3) business days after arrival from the business trip shall be accepted only if such an expense report is accompanied by an official letter with a valid explanation of the reasons for the delay approved by the coordinating supervisor.