

**APPROVED**  
**Executive Director**  
**NGO «Technology of Progress»**  
**Zadvornyy V.V.**  
April 8, 2025



**Approved**  
By Order No. 2-D dated April 8, 2025

**Approved**  
By the Decision of the Extraordinary General  
Meeting No. 1-P dated April 8, 2025

# **POLICY ON BUSINESS TRAVEL**

**Kyiv, 2025**

## **1. General Provisions**

1.1 The Business Travel Policy has been developed in accordance with Article 121 of the Labor Code of Ukraine, paragraph 170.9 of Article 170 of the Tax Code of Ukraine, and Order No. 841.

1.2 A business trip is considered to be a trip of an employee of the NGO «Technology of Progress» (hereinafter – the «Organization») for a specified period to another locality on the instruction of the Executive Director of the Organization in order to carry out an official assignment outside their permanent place of work.

1.3 The business trip must be related to the Organization's activities. The following documents may confirm the connection with the Organization's activities:

- an invitation from the host party;
- a concluded agreement or contract;
- other documents establishing or confirming the intention to establish civil legal relations;
- documents confirming the participation of the employee in negotiations, conferences, symposiums, or other thematic events related to the Organization's activities.

1.4 An employee is sent on a business trip by the Executive Director of the Organization, and it is formalized by an order (instruction) indicating:

- the purpose and objectives of the trip;
- the destination: city or locality, name of the company or institution where the employee is being sent;
- duration – date of departure and return;
- daily allowance amount;
- other important information (accommodation conditions, route to the business trip location, and within it, etc.).

If the trip is organized at the invitation of another party, a copy of the invitation and the event program must be attached to the order.

1.5 Before being sent on a business trip, the employee must be familiarized with the official travel order and provided with a copy.

1.6 The departure day of the business trip is the day the train, plane, bus, or other means of transport departs from the employee's permanent place of work; the return day is the day the transport arrives back at that location. If the departure occurs by 24:00 (inclusive), that day is considered the departure day; if it is at 00:00 or later – the following day is considered the departure day. The same rules apply to the return day. The date on the transport ticket (departure from the permanent place of work) must match the departure date specified in the travel order. Similarly, the date on the return ticket must match the return date in the order.

1.7 During the business trip, the employee follows the work schedule of the organization to which they are sent. Compensatory rest days are not granted after the trip for days off not used during the trip.

1.8 If an employee is specially sent on a business trip to work on weekends or public holidays, compensation is provided in accordance with current legislation.

1.9 If the employee departs or returns from a business trip on a day off, another rest day may be granted upon agreement with management.

1.10 Employees sent on business trips must receive wages for business trip days not lower than their average salary.

1.11 The employee's job position (role) is retained throughout the entire business trip.

1.12 Any decision regarding cancellation, extension, or early termination of a business trip must be confirmed by an order.

1.13 With the permission of the Executive Director of the Organization, a forced delay during the trip (due to illness, lack of transport tickets, flight cancellations, vehicle breakdowns, or other reasons beyond the employee's control) may be taken into account if original supporting documents are provided. In such cases, the total business trip duration cannot exceed 60 calendar days.

The decision to extend the trip is made by the Executive Director of the Organization upon the employee's return to their regular workplace based on a written report and is formalized by an order of the Executive Director of the Organization.

If the employee delays their return without a valid reason, no salary, per diem, accommodation, or other expenses shall be reimbursed for the delay period.

1.14 The duration of a business trip is determined by the Executive Director of the Organization or their deputy but cannot exceed 30 calendar days.

1.15 Whether the employee must work on the day of departure or return is decided on a case-by-case basis in agreement with the Executive Director of the Organization.

## **2. Business Travel Advance**

2.1 The Organization provides the employee with funds to cover current expenses during a business trip (an advance). The advance is transferred either to the employee's current account (which allows transactions via payment cards) or to the Organization's account (used for corporate payment card transactions).

2.2 For domestic travel within Ukraine, the advance is issued in Ukrainian hryvnia.

2.3 For international travel, the Organization sending the employee abroad provides funds to cover current travel expenses (an advance) in one of the following forms:

- in the national currency of the country to which the employee is traveling;
- in U.S. dollars or euros;
- in the hryvnia equivalent at the official exchange rate of the National Bank of Ukraine (NBU) on the day the authorized bank is provided with the travel expense calculation.

The purchase of foreign currency from an authorized bank and the accounting of such transactions must comply with current legislation.

2.4 It is prohibited to issue new accountable funds to a person who has not yet reported for previously issued accountable funds.

2.5 If an employee received a travel advance but did not depart on the trip, they must return the funds to the Organization's account or, if the advance was issued in cash, return it to the Organization's cash desk within three banking days from the date the trip cancellation decision was made.

### **3. Reimbursable Travel Expenses and Documentation Requirements**

3.1 Per diem expenses do not require specific documentary evidence. The amount of per diem is determined by the Organization's manager in each specific case and approved by an official order. The per diem rate varies depending on the country of travel and the position of the traveling employee.

For domestic travel within Ukraine, the per diem must not exceed 10% of the minimum wage as of January 1st of the year in which the trip takes place. For international travel, the per diem must not exceed 80 euros per calendar day of travel, based on the official exchange rate of the hryvnia to the euro set by the National Bank of Ukraine.

Per diems are paid for each day (including departure and return days) the employee is on a business trip, including weekends, holidays, and travel time (including forced layovers). For one-day business trips (or to locations from which the employee can return home daily), per diems are reimbursed as for a full day. If there is no official order, per diem expenses are not reimbursed.

3.2 Travel expenses to and from the business trip location by air, rail, water, or public road transport are paid exclusively using the Organization's corporate card.

3.3 Expenses for taxi services or car rental during the business trip are reimbursed only when paid using the Organization's corporate card and supported by appropriate documentation.

3.4 Accommodation or housing reservation expenses during the business trip must also be paid using the Organization's corporate card.

3.5 Any expenses incurred during the business trip and paid personally by the employee are not subject to reimbursement.

### **4. Temporary Incapacity During a Business Trip**

4.1 In the event of temporary incapacity of an employee on a business trip, per diem payments shall be made on a general basis for the entire period during which the employee, due to health reasons, is unable to carry out the assigned duties or return to their place of permanent residence, but for no longer than two months.

The employee's temporary incapacity, as well as their inability to return to their permanent place of residence for health reasons, must be officially documented in accordance with applicable procedures.

4.2 During the period of temporary incapacity, the employee is entitled to receive sick leave benefits on a general basis. The days of temporary incapacity are not included in the total duration of the business trip.

## **5. Business Trip Reporting**

5.1 Upon return from a business trip, the employee must submit a travel expense report within the following timeframes:

- By the end of the fifth banking day after the trip ends, if the funds were provided in cash or transferred to a personal payment card;
- By the end of the third banking day after the trip ends, if the funds were transferred to and withdrawn from a corporate payment card;
- No later than 10 banking days, or up to 20 banking days if valid reasons exist, if the funds were transferred to a corporate payment card and used solely for non-cash transactions.

5.2 In case of untimely submission of documents, the organization will withhold personal income tax in accordance with paragraph 170.9 of the Tax Code of Ukraine.

5.3 Required supporting documents to be attached to the report include:

- Original transportation tickets and travel documents (boarding passes, receipts for bedding, baggage fees, etc.);
- Original hotel invoices or accommodation receipts;
- Copies of passport pages with border crossing stamps (for visa-regime countries).

If a paper airline ticket was partially used and is non-refundable, the report must include a letter (act or certificate) from the ticket seller detailing: the employee's full name, the cost of the flight, the amount refunded, any commissions or fees related to the partial refund, and a copy of the ticket certified by the Chief Accountant of the Organization or an authorized person.

If an electronic airline ticket was used, the following documents are required:

- The original payment document (payment order, sales receipt, card account statement, etc.);
- Printed itinerary/receipt with travel details;
- Original boarding pass stubs.
- For business trips to countries requiring a visa, documents must include: the business trip order and border crossing stamps in the passport made by an officer of the State Border Guard Service of Ukraine at the personal request of the employee.
- For countries not requiring a visa, documents must include: the business trip order and relevant primary travel documents.
- If there is no business trip order or border crossing marks in the passport, per diem expenses will not be reimbursed.

Any expenses not supported by original documents (except for per diem) are not subject to reimbursement.

5.4 Expenses not confirmed by documents or not legally reimbursable may be reimbursed with the approval of the manager, but only after income tax is withheld.

5.5 If additional funds are required for final settlement of the business trip, the payment must be made by the end of the third banking day after the report is approved by the manager.

## **6. Final Provisions**

6.1 Employees who violate or fail to comply with the provisions of this Policy may be held liable in accordance with applicable law.

6.2 This Policy comes into effect from the date of its approval by the Executive Director of the Organization.