

**FAM
820****DUTY TRAVEL AND EMPLOYEE EXPENSES**

The Government sometimes requires or asks employees to travel as part of work duties. When duty travel or other work activity requires an employee to personally pay financial costs up front, it is appropriate for the government to reimburse these costs, within reason.

The reimbursement of duty travel and other expenses can be considered a privilege of employment, and so must be managed responsibly and with a high degree of accountability. This directive sets out direction and expectations about duty travel and reimbursing employee expenses.

1.0 POLICY STATEMENT

- 1.1 Employees and others working on behalf of government are not expected to personally bear significant financial costs while undertaking authorized activities, including duty travel, in service to Government.

2.0 DIRECTIVE

- 2.1 The Government will reimburse employees and other individuals for the eligible costs they personally incur while on authorized duty travel or in other service to Government, according to the provisions of this directive.
- 2.2 The Comptroller General shall establish and communicate procedures, rates, eligibility guidelines, and other aspects of administering duty travel and the reimbursement of employee expenses. Employees must follow the direction of the Comptroller.

3.0 EFFECTIVE DATE

- 3.1 This directive takes effect October 1, 2024.
- 3.2 This directive replaces the following instruments:
 - FAM Directive 820-1: Duty Travel (April 2023)

4.0 AUTHORITIES AND DELEGATIONS

- 4.1 This directive is issued under the authorities of sections 5, 11, and 12 of the [Financial Administration Act \(FAA\)](#).
- 4.2 The Board has delegated to the Comptroller General the authority to issue, amend, and rescind procedures, standards, bulletins, forms, and other policy tools related to this directive.

5.0 APPLICATION

- 5.1 This directive applies to all departments and public agencies within the Government of Nunavut.

6.0 OBJECTIVES

- 6.1 The objectives of this directive are to:
- 6.1.1 Guide how and when the Government may reimburse employees and other individuals for eligible expenses they incur as part of authorized work.
 - 6.1.2 Confirm the role and authority of the Comptroller General to establish and enforce the procedures, rules, and other operational aspects related to reimbursing expenses.

7.0 IMPORTANT TERMS

- 7.1 *Duty Travel* means any pre-authorized travel by a government employee or non-public officer to fulfill a legitimate job function or other work-related responsibility;
- 7.2 *Eligible Expense* means an expense the Government is willing to reimburse. To be eligible for reimbursement, an expense must meet all the following criteria:
- 7.2.1 It must be identified on *Appendix A - Eligible Expenses and Rates*;
 - 7.2.2 The individual claiming the expense must have personally incurred (paid for) it, and must be able to demonstrate this when requested;
 - 7.2.3 The individual must have incurred the expense to fulfill a required job function or other work-related responsibility in service of Government;
 - 7.2.4 The expense must have been authorized appropriately;
 - 7.2.5 The expense must not have been paid for or otherwise reimbursed to the employee through another mechanism.
- 7.3 *Allowance* means the maximum amount of money the Government is willing to reimburse to an employee without requiring proof of those expenses.
- 7.4 *Claimant* means the employee, non-public officer, or other individual asking the Government to reimburse costs they incurred.
- 7.5 *Audit* means the process of reviewing and validating the expenses claimed. Audits may occur before and/or after payment is approved.

8.0 PROVISIONS

Legal Framework

- 8.1 The [Financial Administration Act](#) requires all disbursements, including those related to duty travel and the reimbursement of expenses, to be authorized by both expenditure and accounting officers.
- 8.2 The [Financial Administration Act](#) assigns to the Comptroller General the duty to:
 - 8.2.1 establish the form and content of financial records for the Government and
 - 8.2.2 establish and maintain systems and procedures related to controlling, authorizing, and managing public money and property.

Authorization Required Before Travel or Expense

- 8.3 Employees shall seek authorization to incur an expense *before* incurring the expense, following the procedures and in the format established by the Comptroller General.
- 8.4 Employees shall seek authorization of duty travel *before* leaving the community in which they work, following the procedures and in the format established by the Comptroller General.
- 8.5 When approval to travel or to incur an expense follows the procedures established by the Comptroller General, it shall fulfill the FAA's requirement of *expenditure authority* for disbursements up to the estimated expense and any tolerance the Comptroller allows.
- 8.6 The Government is not obligated to authorize any duty travel or expense.
- 8.7 The Government is not obligated to reimburse any expense an employee incurred without appropriate authorization.
- 8.8 In exceptional circumstances, if it is not in the public interest to delay a trip or expense, an employee may seek approval after leaving on the trip or incurring the expense.
- 8.9 The Comptroller shall establish and communicate an authorization process that requires individuals to provide relevant information, such as the trip's purpose, destination, estimated duration, estimated costs, and other details the Comptroller deems useful.
- 8.10 Ministers may authorize their own duty travel within Canada. Ministers shall inform the Premier of travel plans in a timely manner.
- 8.11 Ministers require the Premier's approval before leaving on duty travel outside Canada.
- 8.12 Deputy Heads may authorize their own duty travel within Canada. Deputies shall inform their Minister of travel plans in a timely manner.
- 8.13 Duty travel outside Nunavut must be authorized by the Deputy Head or delegate
- 8.14 Duty travel outside Canada, other than by the Minister, must be authorized by the traveller's minister or delegate.

Eligible Expenses

- 8.15 No reimbursement of an expense is payable unless it is an eligible expense.
- 8.16 The Government shall identify and communicate categories of eligible expenses for which employees may seek reimbursement.
- 8.17 To be eligible for reimbursement, expenses should be reasonable, directly related to government work, and of a sort where it is practical or convenient for an employee to pay the cost up front.
- 8.18 The Government shall identify and communicate details of how it calculates the reimbursement of eligible expenses, such as by establishing specific rates, imposing maximum limits, setting rules around documentation, and other particulars.
- 8.19 The Government shall not reimburse costs incurred for alcohol, tobacco, or cannabis.
- 8.20 The Government shall not reimburse costs related to penalties, hotel fines, parking tickets, speeding tickets, or similar infractions. The employee is personally responsible for covering these costs. If the Government pays for such costs on behalf of an employee, the amount shall be collected from the employee as a debt to government.

Expense Reports

- 8.21 After returning from duty travel or incurring eligible expenses, employees may request the reimbursement of these expenses by submitting an expense report.
- 8.22 The Comptroller shall establish the process for how employees report the expenses they wish to claim for reimbursement. Employees must submit their expense report in this manner.
- 8.23 Expense reports should include relevant details to support requests for reimbursement, including any documentation the Comptroller deems reasonable to demonstrate that the employee did indeed pay for these costs.
- 8.24 Employees shall make best efforts to submit their expense report within 10 business days of returning from duty travel or incurring the expense. The GN is not obligated to reimburse expense reports submitted after this period.

Currency

- 8.25 The Government reimburses expenses in Canadian dollars (\$CAD).
- 8.26 Where an employee incurs expenses in a currency other than Canadian dollars, the Government will calculate reimbursements using a reasonable foreign exchange rate.

Expense reports subject to audit, approval, and tracking

- 8.27 The Comptroller shall establish and communicate a process through which employee expense reports are reviewed (audited) before payment. The goal of these audits is to ensure that any reimbursements are made in accordance with this directive and the *Financial Administration Act*. An expense report may be audited more than once.
- 8.28 Individuals who review expense reports (“expense auditors”) shall ensure claims follow the requirements of this directive and related guidelines.

- 8.29 Where an expense auditor is fully satisfied with an expense report, they may approve payment. The approval of an expense auditor shall fulfill the requirement of *accounting authority*.
- 8.30 Where an expense auditor is not fully satisfied with an expense report, they may ask claimants to provide additional information. Expense auditors may also directly adjust claims prior to approval or deny claims altogether.
- 8.31 Individuals who consistently submit inaccurate expense reports or claim expenses contrary to policy may be subject to consequences, including denial of reimbursement, denial of future travel, or similar.
- 8.32 Employees who intentionally submit fraudulent expense reports will be subject to disciplinary consequences, up to and including dismissal.
- 8.33 The Comptroller shall establish methods to track and report on expenses claimed. Employees who seek reimbursement of expenses may be subject to detailed reporting, including disclosure of amounts claimed and paid. The Government may collect, store, and disclose information related to work reimbursements.
- 8.34 Any amounts paid to an employee that are determined to be incorrect, incomplete, or for ineligible expenses shall be addressed.
- 8.35 Overpayments to employees are considered a debt to government and may be collected by way of a payroll deduction. The individual is responsible for paying back all amounts owing.

Personal Travel

- 8.36 If an employee combines duty and personal travel, the employee may only claim those expenses they would have been required to incur if the personal travel had not taken place.

Cash Advances

- 8.37 A cash advance may be provided to an employee or other individual when they are likely to incur an eligible expense in support of Government activity, if the Government is of the view that *not* providing the advance is likely to cause the individual significant inconvenience or financial stress.
- 8.38 The Comptroller shall establish and communicate a process for requesting, authorizing, and administering these advances.
- 8.39 The Comptroller may establish limits on the amount of funding available to be advanced.
- 8.40 The Government is not required to authorize a cash advance when it is requested.
- 8.41 Approving a cash advance does not guarantee the expense will be reimbursed. The employee or other traveller remains subject to all applicable rules.
- 8.42 If, after submitting a claim and undergoing a review, the amount of the cash advance is more than what the Government approved for reimbursement, the excess is considered a debt to Government, and may be collected by way of a payroll deduction. The individual is responsible for paying back all amounts owing.

- 8.43 No employee is allowed to have more than one travel advance outstanding at any one time, unless more are approved by the Minister, Deputy Head, or delegate.

9.0 REFERENCES AND RESOURCES

9.1 Legislation and Regulations

- [*Financial Administration Act*](#)

9.2 Related Instruments

- Travel Authorization and Expense Claim (available through the intranet)

9.3 Enquiries

- 9.3.1 If you have questions relating to this directive, please contact your department's Corporate Services team.



APPENDIX A

ELIGIBLE EXPENSES AND RATES

The Government of Nunavut may reimburse employees for eligible expenses they incur while on authorized duty travel or undertaking other activity on behalf of Government. When reimbursing expenses, the Government shall follow the rates below.

ELIGIBLE EXPENSES FOR DUTY TRAVEL

Allowance for Meals – No Receipt

The Government may reimburse travellers an allowance for individual meals, up to the maximum amounts set out in the table below, without requiring a receipt.

The amounts represent the *maximum* amount payable for each meal.

An employee on duty travel for part of a day may only claim allowances for meals that occur while they are on duty travel.

Employees should not claim a meal allowance when a meal is provided to them (e.g., at a conference, on a flight, etc.).

Extended Travel

When an individual’s travel status extends beyond 25 days in one location, the individual may only claim \$20 per day for each day of travel beyond the 25th day. An employee may claim more than this allowance with receipts (see Meal Expenses below)

Meal Allowances

Effective October 1, 2024

	Nunavut & NWT	Elsewhere
Breakfast	\$30.00	\$28.00
Lunch	\$37.00	\$27.00
Dinner	\$99.00	\$57.00
Maximum \$ / Day for Meals	\$166.00	\$112.00
<i>Maximum \$ / Day for each day after 25 days of continuous travel</i>	<i>\$20.00</i>	<i>\$20.00</i>

The Comptroller General reviews and may update these rates throughout the year using the Government of Canada’s rates, published by the Treasury Board, as a guide. The Treasury Board usually updates their rates in April and October each year. Table updated October 4, 2024.

International Travel

In cases where an employee is authorized to travel outside Canada, the Government provides an international travel allowance using the Government of Canada’s rates listed on the [National Joint Council web-site](#).

Meal Expenses – Receipt Required

Instead of claiming an allowance for meals, the traveller may choose to claim actual meal expenses by submitting a receipt as part of their claim.

An employee cannot claim both a meal allowance and actual meal expenses.

Meals claimed with a receipt should be reasonable and appropriate. The Government may deny reimbursing expenses that are significantly more expensive than the meal allowance.

The Government will not reimburse costs for alcohol.

The Government does not reimburse directly for any gratuities (tips) an employee may provide. Gratuities are covered by the incidental allowance, below.

Allowance for Incidental Expenses– No Receipt

The Government may reimburse an employee for incidental expenses they incur, up to the maximum amount set out below, without a receipt.

This allowance recognizes that employees occasionally take on a range of extra costs while on authorized duty travel. As examples, these extra costs may include taxi rides without receipts, laundry or dry-cleaning expenses, internet or phone charges, parking, tips (gratuities), snacks, purchases of work-related supplies, and similar.

\$17.30 per day

Ground Transportation – Receipt required

The Government may reimburse an employee for reasonable expenses they incur to pay for taxis (including ride-share apps), buses, subways, and other ground transportation to and from places of work, with receipts. The receipts should be legible and informative.

Costs for taxis and other ground transportation may be reimbursed without receipts as part of an allowance for incidental expenses.

Airfare – Receipt required

The Government may reimburse employees for reasonable expenses they incur to pay for commercial flights required for duty travel, so long as these expenses follow the guidelines issued as Appendix B.

Hospitality

The Government may reimburse certain authorized employees for hospitality expenses they may claim, in accordance with the directive on Hospitality.

Commercial Accommodation – Receipt required

The Government may reimburse employees for choosing to stay in reasonable commercial accommodation (hotels, inns, etc.) while on authorized duty travel.



The Government may reimburse employees for actual costs for the first 25 calendar days of travel, based on receipts.

Private Accommodation Allowance – No Receipt

The Government may reimburse employees for choosing to stay in private accommodation while on authorized duty travel, up to the maximum amount set out below, without a receipt.

This allowance recognizes that employees can help reduce overall costs to Government by staying in private accommodation. Employees who stay in their own residence while travelling are not eligible for this allowance.

\$150.00 per night

Child Care – Receipt Required

The Government may reimburse actual expenses an employee can demonstrate paying, with receipts, for additional childcare they require because of duty travel, up to the following maximum:

\$45.00 per day, per child.

Personal Vehicle Allowance – Off-Road – Hours of Travel Required

The Government may reimburse employees for using personal off-road vehicles (ATVs, snowmachines, boats) if such off-road travel is *required* by Government to support work-related requirements, up to the following maximum *without* a receipt. Employees who choose to use their personal vehicle to participate in voluntary activities are not eligible for reimbursement.

\$15.00 per hour of active travel

Personal Vehicle Allowance – Mileage Required

The Government may reimburse employees for using personal vehicles (cars, vans, trucks) driven on authorized government business with proof of distance travelled, up to the following maximum:

\$0.665/km of use

Personal Vehicle Allowance – Fuel and Parking – Receipt Required

The Government may reimburse reasonable fuel and parking expenses incurred where travel is *required* by Government to support work-related requirements. The Government may reimburse actual expenses, validated with a receipt, in full or in part, as determined through the authorization process.

ELIGIBLE EXPENSES FOR PROFESSIONAL DEVELOPMENT

Professional Development Fees – Receipt required

The Government may reimburse pre-authorized expenses an employee incurs to participate in conferences, workshops, courses, exams, or other learning activities that directly relate to the activities of Government.

The Government may reimburse actual expenses in full or in part, as determined through the authorization process.

Professional Association Dues – Receipt required

The Government may reimburse pre-authorized fees or dues an indeterminate employee incurs to be recognized as part of a professional association or regulatory body that relates to the activities of Government (e.g., Chartered Professional Accountant, Professional Engineer, Law Society, College of health professionals, etc.).

The Government may reimburse actual expenses in full or in part, as determined through the authorization process.

CASH ADVANCES

Cash Advances

A duty traveller may request a cash advance in an amount up to 80% of the costs the Government expects them to personally incur.

APPENDIX B

GUIDELINES ON DUTY TRAVEL AND OTHER EXPENSES

The Financial Management Board issues directives to set broad expectations on financial matters. Directives are not intended to provide a solution for every scenario that may arise. The Government relies on employees to interpret directives with professionalism, accountability, and good judgement – keeping the Code of Ethics firmly in mind.

Still, the Government recognizes that additional guidance can be useful, especially to encourage consistent interpretation.

The Comptroller General has issued the following Guidelines on Duty Travel and Other Expenses.

Meal Allowances

The Government expects travellers to eat before leaving or after returning to their home or work site.

Generally, reimbursement for a meal should not be paid if the traveller could reasonably have a meal at home beforehand, such as when the departure is:

- after 09:00 and allows time for breakfast at home;
- after 14:00 and allows time for lunch at home;
- after 19:00 and allows time for dinner at home.

Generally, reimbursement for a meal should not be paid if the traveller could reasonably have a meal at home afterwards, such as when the arrival time is:

- before 09:00 hours and allows time for breakfast;
- before 13:00 hours and allows time for lunch; or
- before 18:00 hours and allows time for dinner.

Transportation

Lowest Practical Fare

Air travel must be at the lowest practical fare, with the following exceptions:

- A Minister, Deputy Head, or the Clerk of the Legislative Assembly may travel by business class or first class when total in-flight duty travel time of all flight segments in the same day exceeds four hours.
- All staff may be approved for travel by business class where continuous air travel exceeds eleven hours, if authorized in advance.
- For the purposes of this directive, travel time begins one hour before the scheduled departure time and ends one hour after arrival at the destination.

Duty Travel Codes

The lowest practical fare for duty travel is the fare booked with duty travel codes.

The GN has entered contracts with air carriers Calm Air and Canadian North for specific routes. The contract requires the GN to book all GN duty travel on those routes must using the carrier's duty travel code, even if a less expensive class is available. There are no exceptions.

Travel coordinators will use the duty travel codes provided for this purpose.

These contract conditions require advance planning of duty travel in order to avoid unnecessary change and cancellation fees.

Rescheduling and Compensation

Duty travellers shall not volunteer to take a later flight ("bumped" from their seats) with commercial carriers.

In the event where a duty traveller is rescheduled to another flight ("bumped") by the carrier, any compensation the carrier provides the traveller shall be returned to the GN. The GN may collect these amounts from travellers as a debt to government. In this context, meal vouchers, taxi chits, and similar small tokens provided by airlines are *not* considered compensation and do not need to be returned.

A traveller may not count as duty travel time any delay due to personal choice.

Baggage Fees

Expenses may include reasonable baggage fees – sufficient for one piece of standard luggage, or more if the employee can demonstrate a work-related need to travel with additional luggage.

Rental Vehicles

Occasionally, it may be reasonable for an employee to rent a vehicle to better carry out Government business while on duty travel.

Prior authorization for vehicle rental is required.

Employees should choose the most practical and economic option of vehicle available to them.

The Government encourages employees to consider the use of electric or hybrid vehicles, where available.

Government employees can often access special rates with certain fleets. Employees are encouraged to use these rates where available.

Travellers should decline supplementary insurance (collision damage waiver - CDW) coverage when offered as the GN is directly insured against this risk.

Use of Personal Vehicles

The GN discourages the use of personal vehicles - including snowmobiles, all-terrain vehicles, and boats - but recognizes such use may occasionally be justified.

Prior authorization for using a personal vehicle is required to be eligible for reimbursement.

The Government may reimburse employees for using personal vehicles at the rates set out in Appendix A. The Government shall not reimburse employees for costs they incur related to vehicle insurance, repairs, or other ownership costs. Those costs remain the owner's responsibility. The GN assumes no financial responsibility for personal vehicles.

Travellers are responsible for their own safety. Vehicles should be in a good state of repair and safe to operate. The Government expects travellers to use appropriate safety gear and follow local laws (e.g., seatbelts, helmets, personal floatation devices, etc.).

If an employee is required to use a private vehicle to undertake government work, the employee must provide adequate proof of insurance to the Risk Management section of the Department of Finance *before* travel commences.

Use of Private Aircraft

A duty traveller shall not travel by privately owned aircraft, or any aircraft that is not commercially licensed and specifically engaged for the purpose. (See FAM Directive 815 - Aircraft Chartering).

A duty traveller shall not pilot any aircraft on duty travel.

Ministers and any accompanying staff are exempt from this provision.

Taxi expenses close to home

The Government will make taxi vouchers available to employees who use taxis to carry out work duties within their home community.

In communities where taxi vouchers are not available, the Government may reimburse employees for taxi expenses within their home community in certain unusual circumstances.

- a) for a taxi between place of duty and home where the employee is required to work well beyond normal hours and in circumstances, such as bad weather, that make it unreasonable for the employee to get home safely using their normal means of getting to or from work; or
- b) where transportation is necessary for such reasons as the carrying of bulky equipment.

Prior authorization for such expenses is required.

Accommodation

Commercial Accommodation

Travellers often need to stay in hotels, inns, or similar commercial accommodations while travelling.

To help reduce costs on Government, employees should choose the most practical and economic option of accommodation available to them.

Employees should make use of any discount code available to them as government employees.

<http://www.njc-cnm.gc.ca/directive/travel-voyage/s-td-dv-a3-eng.php>

The Government expects travellers to arrange reasonable alternatives (e.g., rental accommodation at weekly or monthly rates) for periods of travel that exceed 25 days.



Travellers who ignore available discount codes or choose unreasonable accommodation options may be reimbursed amounts up to reasonable government rates.

The duty traveller is personally responsible for cancelling any unused reservations by the agreed acceptable time and paying any resulting penalty for neglecting to cancel on time. This provision may be waived if circumstances prevented the traveller from cancelling the reservation and a satisfactory explanation is provided.

Duty Travel - General

The Government reimburses reasonable duty travel expenses to recognize that employees or others may need to take on extra costs when they are temporarily away from their usual place of employment.

Reimbursements are not intended to be an additional source of income, nor are they intended to cover costs employees or others would pay for anyways if they were not travelling.

Employees or other individuals who are hired or contracted to work in a particular location are not considered to be on duty travel when in that location.