

Policy Name:	Travel and Related Expenses
Originating/Responsible Department:	Financial Services
Approval Authority:	Senior Management Committee
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Contact:	Associate Vice-President, Financial Services

POLICY

Carleton University will reimburse authorized, legitimate, and reasonable travel and related expenditures incurred for university business and research purposes. As a public institution, the University is committed to ensuring that all expenditures for University-related activities are in accordance with all applicable federal and provincial legislation, funding agency requirements, are duly authorized and are accounted for and supported by relevant original receipts and documentation.

The University is not obligated to reimburse any expenditure that has not been previously approved, for which there is no eligible funding source or if the expenditure does not comply with all applicable legal, funder and contractual requirements, including but not limited to the Canada Revenue Agency and the Broader Public Sector Accountability Act (BPSAA). Personal expenses cannot be reimbursed.

PURPOSE

This Policy sets out the conditions under which expenses incurred for authorized travel on University business or research by academics, researchers, administrative staff members, students and visitors to the institution will be reimbursed. The objective is to define and allow for reimbursement of expenditures on a fair and flexible basis in manner that complies with all applicable legal requirements. The travel and expense policy provides a framework for reimbursement of reasonable expenses while ensuring the effective use of public resources, transparency, and accountability.

Carleton University is a designated Broader Public Sector (BPS) organization and is required to comply with directives issued under the authority of the BPSAA (as amended). This policy ensures compliance with the BPSAA Expense Directive.

SCOPE

This Policy applies to all University travel and related expenses from all sources of funding administered by Carleton University. Research travel and related expenses supported by internal and external research grants or contracts must comply with Carleton University's [Research Expenses Guidelines](#) and all applicable funder requirements. Specific funding agency requirements may take precedence and must be consulted. Expenses must meet the highest applicable requirements.

PROCEDURE

1. General

1.1. When making travel arrangements, "value for money" considerations are imperative. Careful consideration of costs, mode of travel, travel time and convenience will ensure the most economical, efficient and effective use of all resources.

1.2. Individuals who are not a fund holder or unit head are required to obtain the approval of their immediate supervisor prior to any travel. The university is not obligated to reimburse an employee for travel and related costs that have not been previously approved and/or complies with all applicable requirements.

1.3. Expenses of a personal nature will not be reimbursed.

1.4. Travel and related expenses paid by the University may not be used by the claimant for a claim to any other organization.

1.5. Rates and allowances referred to in this policy should be regarded as maximum guidelines.

1.6. All expense claims shall be submitted for reimbursement on a timely basis, ideally within fifteen (15) days from the date the expense was incurred and not exceeding twelve (12) months after the expense is incurred.

1.7 If the University considers the documentation, purpose of the expenses or connection to the university business or research to be unclear or incomplete, additional justification will be sought from the claimant.

2. Transportation

2.1. Airfare

2.1.1. Employees and authorized travelers will be reimbursed for the lowest refundable base economy airfare.

For flights to destinations outside of continental North America and in excess of 6 continuous hours, or for approved documented medical accommodation requirements, flight classes described as Premium Economy or Business may be permitted, where funding is available and in compliance with the funding source. If the traveler is not the fund holder or unit head responsible for the budget, it is the responsibility of the traveler to seek the necessary approval from those authorities prior to the travel taking place, otherwise the higher-class airfare reimbursement will be denied. Continuous air travel means either a single flight or a combination of flights interrupted solely by layovers necessitated by the schedules of connecting flights. Flight classes above the lowest refundable base economy airfare may also be permitted on shorter overnight flights, if evidence of the price difference (e.g. screenshot at time of booking, including date and time) shows that it is less expensive than incurring additional allowable accommodation and per diem costs to travel a day earlier for the event, or with evidence of approved documented medical accommodation requirements.

If the price of the same flight for a flight class above the lowest refundable base economy airfare is less expensive than the lowest refundable base flight at time of booking, it will be allowed if evidence of the price difference (e.g. screenshot at time of booking, including date and time) is included in the claim.

Seat reservation fees will be reimbursed at the lowest rate available.

The university cannot reimburse for any airfare cost, or other mode of transportation, that is purchased or discounted using frequent flyer points. Only the out-of-pocket expense is reimbursable to the claimant.

2.2. Rail Transportation

2.2.1 Employees and authorized travelers will be reimbursed up to the lowest refundable base rail fare. A higher fare (e.g. business class) for the Ottawa-Windsor-Quebec City corridor will be permitted without additional comparison documentation. A higher fare for any other destination will be permitted, where it can be demonstrated that the higher rail fare does not exceed the lowest refundable base airfare for that destination.

2.3. Vehicle Rental

2.3.1 A vehicle may be rented if it is necessary or more economical than other transportation options for the stated purpose of travel. The vehicle is to be the most economical and practical size, considering the purpose of the rental, the number of people traveling and safety considerations.

2.3.2 Reimbursable expenses include the rental fee, the km/mileage charge by the car rental agency, gasoline charges and insurance coverage when applicable (see section 2.6.3 for insurance coverage).

2.3.3 Where possible, travelers in Canada are to rent from companies that provide a preferred rate to university employees. Information on these companies are available through Procurement Services or the Canadian Association of University Business Officers (CAUBO) - <https://www.caubo.ca/discover-caubo/member-discounts/car-rentals/>.

2.4. Private Vehicle Transportation

2.4.1 Use of private vehicles are to be limited to those trips where no suitable public transportation is available or where a private vehicle is more economical considering relevant factors such as costs, time constraints, itinerary, etc.

2.4.2 When a private vehicle is used strictly for personal convenience, reimbursement shall be limited to the lesser of mileage claimed or the equivalent of the lowest refundable base economy airfare (see Sec. 2.1.1).

2.4.3 Mileage rates are paid according to the National Joint Council Travel Directive and are subject to change without notice.

2.4.4 Where a private vehicle is used and mileage is claimed, only one person may claim the mileage. Passengers in the vehicle may not claim mileage or cost of equivalent public transportation.

2.5. Local Transportation

2.5.1 Local fares for University work related appointments/events within the Ottawa-Carleton-Outaouais region are allowable expenses.

2.5.2 Off-campus parking expenses for University work related appointments/events are allowable expenses.

2.6. Insurance

2.6.1 Medical Insurance

Faculty and Staff who are members of the University's group medical plan have extended coverage while travelling. Therefore, there should be no need to purchase additional medical insurance.

Individuals travelling out of the province or out of the country on University business or research, who are not members of the medical plan, may need to arrange for additional medical

insurance.

Please consult Human Resources for [benefit details](#).

2.6.2 Trip Cancellation, Lost Luggage Insurance.

Trip cancellation and/or lost luggage insurance may be purchased, unless such insurance is provided by the credit card used.

Please consult [Procurement Services](#) for details of coverage under the Corporate American Express Card.

2.6.3 Vehicle Insurance

In order to be covered under the University's insurance policy, it is imperative that Carleton University be named as the renter on the rental agreement. The University's insurance policy provides for coverage in the event of physical damage to the rental vehicle and bodily injury to another person.

Use of a personal vehicle: The owners insurance provides the primary insurance coverage. It is strongly recommended to obtain \$2 million in third party liability coverage.

Please refer to [Risk Management Manual](#) for coverage limits deductibles and other details.

3. Accommodation, Meal Expenses and Other Costs

3.1. Accommodation

Employees and authorized travelers will be reimbursed for a standard single occupancy rate room with a private bath in a business class hotel, which is defined as accommodation located near the university work related event and which provides an environment in which one can conduct their activities safely. Non-standard rooms on Executive Floor, suites, concierge or Executive Premium level rooms will only be reimbursed at the standard single occupancy rate.

Accommodation for one night before and after an event is acceptable, if the start and end times of the event reasonably warrant it. The reimbursement of extra nights preceding or following an event may be permitted with a reasonably valid explanation and/or documentation showing it to be more economical.

The Canadian Association of University Business Officers (CAUBO) has negotiated preferred rates at several hotel chains and locations across Canada and Internationally. The University requires that, where possible, travellers stay at these hotels. For more information, visit the [CAUBO](#) website. Outside Canada, the [federal government hotel directory](#) may serve as a guide for the location and selection of accommodation.

Reimbursement for overnight accommodation within the National Capital Region will only be reimbursed for activities that fall outside the day-to-day scope of your employment.

3.1.1 Non-Traditional Accommodation

Short-term rentals, such as Airbnb-style accommodations can be reimbursed at a rate equal to a one-bedroom short-term rental rate, including additional fees such as cleaning and service fees, or a business class hotel in the same area.

When private accommodation is provided without charge, a gift or payment in appreciation to the host may be appropriate. The maximum value of such a gift or payment is \$40 per day. No receipt is required and no other accommodation expenses can be claimed for the same stay period.

3.2. Meals

3.2.1 Meal costs for authorized travelers, that are substantiated with a university business or research purpose, will be reimbursed using the [University's per diem rate](#), per person. The rates are subject to change without notice.

3.2.2 When a traveler is acting as a host for a business-related meal, it must comply with the University's Hospitality and Working Meals Policy.

3.2.3 Expenses for alcohol will only be reimbursed if the claimant is hosting a hospitality event that has been pre-approved as per the University's Hospitality and Working Meal Expenses policy. Cannabis expenses will not be reimbursed.

3.2.4 Claimants will not be reimbursed per diem rates when meals are included in the price of:

- another expense (e.g. conference/workshop registration fees, accommodation and transportation charge, etc.).
- when another person has submitted a claim for the same meal.

3.2.5 An individual may request a per diem allowance in place of a furnished meal (such as provided at a conference) if they provide the sufficient reasons for incurring the extra expenses on the claim.

3.3 Incidentals

While traveling, an incidental amount up to the per diem rate may be claimed. The incidental amount is to cover the costs of non-receipted items such as meter parking and transit fares or for items incurred as a result of having to travel but not provided under this policy. It includes but is not limited to such items as gratuities, laundry, dry cleaning, phone calls home, grass cutting, snow removal, home security checks, plant watering, mail services, pet care, telecommunications hook-ups and service, and shipping of some personal effects.

The amount of the allowance is determined by the University. The details can be found with the University's per diem rates.

3.4 Dependent Care (excluding pets)

3.4.1 A dependent is a person, such as a child or relative, who resides with the employee or authorized traveler on a full-time basis and relies upon the claimant for care. When an employee or authorized traveler must engage in business travel directly related to their role or research travel directly related to, and required for, their duties or field of research, it is recognized that certain circumstances may result in additional dependent care costs.

Employees or authorized travelers seeking to be reimbursed for eligible dependent care expenses over and above their usual costs of dependent care incurred during University business or research travel are required to:

- Provide a declaration on the travel claim that the claimant had sole responsibility for the care of the dependent, the time period that the services were rendered, the caregiver's name and telephone number, and confirmation that only one parent/primary caregiver has submitted a claim

- for dependent care; and
- Provide actual costs with receipts – original caregiver’s receipts, up to a daily maximum of \$80 Canadian per household; or
- Seek a per diem without receipts – for a fixed allowance of up to a daily maximum of \$45 Canadian per household.

The University recognizes that in certain situations, the above limits may impose restrictions on employees required to travel. Where additional costs of dependent care will exceed the above, pre-approval from the Expenditure Review Committee is required, and such approval will consider the reasonableness of the expenditures, the explanation for the required expenses including any alternatives considered, the availability of funding to cover these expenses and any applicable legal or funder requirements. If the claimant cannot identify eligible sources of funding, these expenses will not be reimbursed.

3.4.2 Such additional costs may not include those normally incurred by the employee for care of children or dependent adults during the normal workday or care provided by a parent or guardian. For example, daycare costs would not be covered.

3.5 Other Reasonable Expenses

The University will reimburse for other reasonable out of pocket expenses that support the purpose for the university business or research related travel. Such expenditures may include:

- Safety-related expenses for field work, such as protective gear, immunizations.
- Carbon offset costs from a travel vendor’s carbon offset reduction program.

4. Sabbatical or Research Leave

4.1 Living Expenses

No living or personal expenses, such as meals and accommodation, can be reimbursed while on sabbatical or research leave. Personal or living expenses are not reimbursable under BPSAA.

Expenditures incurred during a sabbatical or research leave are subject to additional restrictions by the Canada Revenue Agency (CRA) and applicable law. While travelling expenses are allowable, if a temporary base is established in a location other than the traveler’s home during a sabbatical or research leave, CRA deems this to be temporarily residing in that location, and meals and accommodation would be considered personal and living expenses and are not eligible research expenses.

Travelers should consult with Research Post-Award or Research Financial Services prior to making research-related travel plans during leave.

4.2 Eligible Research Expenses

To enable research-related travel during a sabbatical or research leave, the following travel-related expenditures are deemed eligible by CRA, and may be reimbursed, if funding is available:

- Travel between home and the place of temporary residence, limited to one return trip.
- Travel from one temporary residence location to another.
- Travel to conferences or field trips connected with the research; and
- Transportation costs to move research equipment or material to and from the temporary residence.

4.3 Ineligible Research Expenses

The following expenditures are not eligible during a sabbatical or research leave, if a temporary base is established in a location other than the traveler's home:

- Accommodation and per diem allowances.
- Any traveling expenses for a spouse, common-law partner, dependent or third parties.
- Commuting costs between the temporary place of residence and place of work in the new location

Please refer to the [Research Expense Guidelines](#) for further details.

5. Visiting Researchers

A visiting researcher is defined as an individual having an association with Carleton University without being either an employee or a student.

Please refer to the [Research Expense Guidelines](#) for further details and Income Tax Act implications.

6. Non-Eligible Travel Expenses

Examples of travel costs which will not be reimbursed include but are not limited to:

- First, Business or Premium Economy class air fare, within continental North America except for approved documented medical accommodation requirements
- commuting to and from a place of residence
- parking and traffic fines
- passport and immigration fees
- personal expenses incurred on behalf of the claimant or their family, friends or relatives while travelling
- reimbursement for airfare purchased with personal frequent flyer programs
- dependent care payments made to a parent, guardian, relatives or friends
- immunization costs not specifically required for travel
- interest charges on overdue credit card bills resulting from a delay in submitting a request for an advance or reimbursement

7. Payments to Third Parties

7.1. The University will not make direct payment to travel agents or credit card companies for an employee's travel or other expenses. Travelers using a University Travel Card are responsible for ensuring that payments are made on a timely basis.

8. Advances

8.1. Travelers may receive an advance as a reimbursement for prepaid travel or, in certain circumstances, for anticipated meals and out-of-pocket costs.

8.2 Advance requests must be submitted 21 days or more prior to the return date of the trip.

8.3. Advances are allowed for meal per diems when one or more of the following circumstances apply:

- the traveler will be away from Ottawa for more than 14 consecutive days

- the travel destination is outside of Canada and/or the United States
- the travel destination is in a rural or northern region of Canada where it is unlikely that credit card payments can be made

8.4. Advances for other anticipated out-of-pocket travel costs are permitted when these costs are documented and it is reasonable to assume that the University Travel Card or other credit card cannot be used.

8.5. Advances for faculty, staff and Canadian residents will be paid in Canadian dollars.

8.6. Advances must be requested more than five business days before departure.

8.7. A travel expense report must be submitted within ten working days following the return date of the trip. Future advances and reimbursement may be withheld pending the clearing of older advances.

8.8. By signing a request for a travel advance, the recipient acknowledges that the funds are repayable to Carleton University. Travelers may receive a T4A (Statement of Other Income) for the value of outstanding travel advances, if these are not cleared between the end of the University fiscal year and December 31st of the same calendar year.

8.9. The fee associated with a cash advance from the University's Travel Card (American Express) is an allowable expense.

9. Foreign Exchange

9.1. All travel claims and advances are to be submitted with any foreign exchange conversion completed.

9.2. All payments to University faculty, staff, students and Canadian residents will be made in Canadian dollars.

9.3. Payments to non-Canadians and/or non-residents may be made in the currency of their choice.

PROCESS

Each expense request or claim must include the following:

- Claims must be submitted through the university's approved electronic reimbursement system;
- Original itemized receipts or invoices where required. Credit card slips or statements are not sufficient supporting documentation;
- Written explanation of the purpose of the travel and related expenses;
- When claimed against a research fund, an explanation of how the expense contributes to the achievement of the research objectives

Reimbursement requests shall be submitted on a timely basis, ideally within fifteen (15) days of return from the travel and not exceeding twelve (12) months after the return date.

ROLES AND RESPONSIBILITIES

As a public institution, the University must ensure its expense policies indicate roles and responsibilities in accordance with those outlined in the [BPSAA expense directive](#).

The **Claimant** is responsible for ensuring that:

- claims for reimbursement are appropriately pre-approved, accurate and supported by original receipts, where required;
- claims include the purpose of the expenditure, and that they are allowable within this policy and/or applicable granting agency requirements;
- funding is available to cover the reimbursement;
- where applicable, include the affiliation of the claimant to the Principle Investigator
- overpayments are repaid to the University in a timely manner;

The **Approver** is responsible for:

- confirming the legitimacy, relevance and reasonableness of the expenditure, as it pertains to University related activities;
- ensuring they have the authority to approve the claim, or that delegated approval authority is documented, when applicable. Individuals cannot approve their own expense report or the expense reports of those to whom they report.

Financial Services is responsible for:

- verifying that claims are in accordance with University policy, applicable law and/or funding agency requirements, or the terms of the specific award;
- ensuring all documentation is received and retained for legal and audit purposes;
- ensuring all claims are duly authorized. In the case of reimbursements, the approver must be one administrative level above the claimant. (e.g. A department chair's expenses must be approved by the Dean.)
- paying claims that are submitted in accordance with this policy, applicable law and granting agency requirements.

The **Expenditure Review Committee**, which includes representatives from both academic and administration of the University, is responsible for:

- reviewing and adjudicating expenditure claims where this policy or other legislative or governing policies are silent or open to interpretation.
- In the case of dependent care costs that may exceed the limits set out in this policy, this committee is responsible for providing the required pre-approval.

CONTACTS

Associate Vice-President, Financial Services

Director, Business Operations

Director, Research Financial Services

RELATED POLICIES

Hospitality and Working Meal Expenses Policy

Procurement Policy