Public Disclosure of Expenses Policy

1 Purpose
The purpose of this policy is to:
   a) improve accountability and transparency; and
   b) establish parameters for the disclosure of expense information.

2 Scope
This policy applies to Expenses incurred by individuals in the course of fulfilling the responsibilities of the positions or offices listed in section 4.1.

This policy does not apply to costs incurred by an individual on behalf of a University team or unit.

This policy also does not apply to costs incurred by an individual when the costs are reimbursed by a third party.

3 Definitions
In this policy:
   a) “Board” means the Board of Governors of the University.
   b) “ELT” means the Executive Leadership Team of the University which is comprised of the President, the Vice-Presidents, and General Counsel.
   c) “Expenses” means costs that are within the scope of the Hospitality and Travel Expenses Policy and that are incurred by individuals in the course of fulfilling the responsibilities of the positions or offices listed in section 4.1.
   e) “University” means University of Calgary.

4 Policy Statement
   4.1 The approved Expenses of the following individuals will be publicly disclosed:
4.2 Publicly disclosed Expenses will not include Expenses which are reimbursed by a third party.

4.3 The public disclosure of Expenses will include the following supporting information:
   a) name and position of the individual who incurred the expense;
   b) date each Expense was incurred;
   c) the amount of each Expense;
   d) description; and
   e) associated receipts.

4.4 Information that would normally be withheld under FOIP will be redacted prior to the public disclosure of the Expenses.

4.5 Expenses will be available on the University’s website on a periodic basis after they have been approved and paid and the event to which they relate has occurred.

5 Responsibilities

Approval Authority

5.1 Vice-President (Finance and Services)
   a) ensure appropriate rigour and due diligence in the development or revision of this policy.

Implementation Authority

5.2 Associate Vice-President (Finance)
   a) establish procedures for the collection and publication of the Expenses;
   b) ensure that members of the Board, members of ELT, and the Chancellor are aware of this policy and related procedures;
   c) monitor compliance with this policy; and
   d) regularly review this policy and related procedures.

5.3 FOIP Advisor
   a) prepare records of Expenses and supporting information for publication.

6 Related Policies

Hospitality and Travel Expenses Policy

7 History

January 1, 2020  Editorial Revision. Updated format and links. Also updated position titles, where applicable.