

NAIT *Guidelines*

OA.5.01

Public Disclosure of Expenses

Implementation Date:

Replaces: New

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1.0 Purpose

The routine public disclosure on a regular basis of expenditures by the Institute's leadership related to travel and hospitality demonstrates the commitment to responsible use of Institute funds, the accountability of the Institute's leadership to its constituents, and transparency with regard to expenditures incurred in the conduct of Institute business, and is consistent with the access principles of the *Freedom of Information and Protection of Privacy Act*.

2.0 Interpretation and Definitions

"Discloser" means an individual fulfilling a role identified and described in article 3.0 of this Guideline;

"Executive Team" means the President, Vice Presidents, and Chief Strategy Officer of the Institute;

"Institute Business" means activities intended to promote and achieve the goals and objectives of the Northern Alberta Institute of Technology;

"External Working Session Expenses" for the purposes of this Guideline is defined to include any expenses incurred in respect of food or beverages provided to or attributable to an individual and to any staff or external parties attending meetings attributable to that individual at which Institute Business is being discussed, or which is for the purpose of

providing information to employees or stakeholders or which facilitates Institute Business, **and** which is held at a commercial eating establishment. For the purposes of this Guideline, a commercial eating establishment includes the Nest but does not include Ernest's; and

"Travel Expenses" for the purposes of this Guideline is defined as costs and allowances incurred by an individual in the course of Institute Business, including those that arise from airfares, accommodations, meals, other forms of travel (e.g. taxis, rented vehicles), incidentals, and per diems.

3.0 Application and Scope

- (a) The Institute will disclose to the public, without cost to the public, those expenses identified in article 4.0 of this Guideline. Disclosure shall be in a manner that is accurate, consistent, and transparent.
- (b) Disclosure of the identified expenses will be required for the Board Chair and all Board Members while acting in capacity of a Board Member, as well as the members of the Institute's Executive Team (collectively, "the Disclosers" or individually "the Discloser").

4.0 Categories of Expenses included in Disclosure

The expenses to be included within the disclosure requirements are:

- (a) Travel Expenses incurred by or attributable to Disclosers; and
- (b) External Working Session Expenses incurred by or attributable to Disclosers

including those directly incurred by the Institute as well as those that are reimbursed to the Discloser by the Institute, and regardless of how an expense has been paid for or is being reimbursed (e.g. Procurement Card, Expense Claims System, Invoice to the Institute, transfers within Departments of the Institute, petty cash).

It is recognized that there are a number of circumstances that arise where, for transactional convenience, a travel expense is incurred initially by the Institute but then the Institute is partially or fully reimbursed by a Discloser or by a third party. As examples, travel involves combined Institute Business as well as personal travel, or the Discloser is combining Institute business with the business of a third party that the Discloser also represents, or the expense is fully reimbursed by a client of the Institute. In those cases, the net expense that is incurred by the Institute shall be disclosed pursuant to this Guideline.

5.0 Method and Frequency of Disclosure

- (a) Method of Disclosure - The method of disclosure by the Institute will be by posting on the external website of the Institute.

- (b) Frequency of Disclosure - Posting will be quarterly to align with the overall reporting procedures of the Institute, and shall reflect the expenses required to be disclosed for events that have occurred or been completed during the quarter. The intent is for posting to occur by the thirtieth (30th) business day after the quarter end for the required expense disclosure of the preceding quarter.

6.0 Expense Report and Documentation Requirements

In order to facilitate the disclosure herein, Disclosers will be required to ensure that Expense Reports and any other documentation prompting payment of expenses to be disclosed hereunder, at a minimum, include the following components:

- (a) Name and position of individual who incurred the expense;
- (b) Date of event(s);
- (c) Transaction amount(s);
- (d) Expense category; and
- (e) Description or rationale for incurring the expense.

7.0 Protection of Privacy

Information that would normally be withheld in the case of an access request pursuant to the *Freedom of Information and Protection of Privacy Act*, including personal information the disclosure of which would be an unreasonable invasion of an individual's privacy, and commercial or trade secret information that would be harmful to the business interests of a third party, must be redacted or severed from any supporting documentation that will be posted pursuant to this Guideline, and will not be publicly disclosed.

8.0 Roles and Responsibilities

The Associate Vice President Finance, or designate(s) will be responsible for identification and compilation of the information necessary for the disclosures required herein, which will be generated from or pulled from a number of sources including but not limited to Expense Reports, travel agent invoices, catering services, petty cash and procurement cards. The Associate Vice President Finance or designate shall be responsible for the general administration of this Guideline, including the development of Procedures that may be required.

The Chief Information Officer or designate will be responsible for the development of business processes and systems criteria to facilitate the posting of the disclosure on the external website of the Institute.

General Counsel or designate will be responsible for establishing procedures for the implementation of article 7.0 of this Guideline, including training of staff that are involved with reporting expenses attributable to Disclosers.

Related Guidelines:

OA.4.2 Travel on Institute Business

OA.6.21 Hospitality and Hosting Related to Political Activity

OA.6.22 Retreats and Hospitality Guideline