

## Senior Executive Expenses – Public Disclosure Guidelines

In order to improve the transparency of expenditures made by the University's Senior Executive Team, we will begin to publish travel and entertainment expenses for University executives starting April 1, 2015. The following guidelines are intended to direct the disclosures made.

- President and Vice-President expenses will be publicly disclosed on a quarterly basis
- Expenditures will be reported in the period the event occurred (i.e. If airline fees are paid in advance of a trip, they will be reported in the period the trip occurred)
- Expenses included will be all those included in travel claims and on credit cards as well as any cash reimbursements paid directly to the President or a Vice-President.
  - Meals off-campus paid through the above identified means will be disclosed
  - For consistency, meals on-campus will not be disclosed because they are generally paid by cheques to Diversity or others and could be paid by any number of entities (Corporate Secretary's Office for Board/committee meetings, events for other functions, etc...) which make it very difficult to identify. When meals are provided they are almost always for internal meetings and not consistent with what we are trying to disclose here.
  - Cell phone bills will not be disclosed because they are an operating expense not a travel and entertainment expense
  - Expenditures paid for or reimbursed by third parties will not be disclosed
  - Expenditures from TPDA and research accounts will not be disclosed because they do not relate to executive duties.
- The number of attendees at meals will be disclosed
- The description of the type of expense will be at a reasonable specificity which provides enough information to describe what activity was being undertaken, but does not name specific individuals involved.