The following Motions and Documents were considered by the Board of Governors during the Open Session of its Friday, October 17, 2025 meeting:

Agenda Title: **Infrastructure Capital Expenditure Authorization Policy**

Approved MOTION: THAT The Governors of The University of Alberta (the "Board"), on the recommendation of the Board Finance and Property Committee approve the revised Infrastructure Capital Expenditure Authorization Policy, in the form disseminated to the Board.

☑ **Decision** ☐ **Discussion** ☐ **Information**

ITEM OBJECTIVE: To obtain Board of Governors' approval of the amended Infrastructure Capital Expenditure Authorization Policy.

DATE	October 17, 2025
TO	Board of Governors
RESPONSIBLE PORTFOLIO	University Services, Operations and Finance

MOTION: THAT The Governors of The University of Alberta (the "Board"), on the recommendation of the Board Finance and Property Committee approve the revised Infrastructure Capital Expenditure Authorization Policy, in the form disseminated to the Board.

Background

- On June 20, 2025, Infrastructure Capital Expenditure Authorization (ICEA) Policy (link) was approved by the Board of Governors.
- This policy:
  - authorizes the Vice-President, University Services, Operations and Finance (USOF), or their authorized delegee, to approve the expenditure of infrastructure funds on authorized capital infrastructure projects; and
  - requires authorization from the Vice-President, University Services, Operations and Finance, the Board Finance and Property Committee, or the Board of Governors for infrastructure projects that are not authorized capital infrastructure projects or to to cover cost increases or an expanded project budgets.
- During the drafting of ICEA procedure, an administrative error was noted in the ICEA Policy's Infrastructure Expenditure Approval Matrix relating to the Aggregate Total CEA and Supplemental CEA Approval Limit for the Vice-President, USOF.

Analysis / Discussion

- The Aggregate Total CEA and Supplemental CEA Approval Limit for the Vice-President USOF is written as $4 million.
- An amended aggregate threshold of $7 million for Vice-President USOF aggregate approval will streamline and expedite ICEA approvals and align with the original intent.
- Attachment 2, ICEA Policy Redline, outlines the proposed revisions to ICEA Policy.

<u>Risk Discussion / Mitigation of the Risk</u>

- Approving infrastructure capital project expenditures as part of existing project approvals provides the Board of Governors with a holistic and forward-looking view of infrastructure projects across the university.
- Streamlining the accounting approval, authorization process, and adjusting the VP USOF aggregate total mitigates the risk of project delays due to administrative processes.

SUPPORTING MATERIALS:

1. Infrastructure Capital Expenditure Authorization Policy, Clean Version *for approval*
2. Infrastructure Capital Expenditure Authorization Policy, Redline *for information*

Original Approval Date: June 20, 2025
Most Recent Approval: ~~June 20, 2025~~
Editorial Amendments: n/a

Infrastructure Capital Expenditure Authorization (ICEA) Policy

Office of Administrative Responsibility:	Office of the Vice-President (University Services, Operations and Finance)
Office of Accountability:	Office of the Vice-President (University Services, Operations and Finance)
Approving Authority:	Board of Governors

Purpose

This policy serves to define the governance framework for the expenditure of **infrastructure funds** on **infrastructure projects**, as well as to establish the required process for the initiation and approval of **infrastructure capital expenditure authorizations**.

Definitions

A definitions table is included in a subsequent section of this document.

Scope

This policy applies to all expenditures of infrastructure funds for infrastructure projects in an amount greater than or equal to the **capital expenditure threshold**.

Policy Statement

1. Any expenditure by the University of infrastructure funds for infrastructure projects in an amount greater than or equal to the capital expenditure threshold requires prior authorization by way of an infrastructure capital expenditure authorization in accordance with this policy and the procedure(s) established under this policy.

2. Where the University intends to expend infrastructure funds on an **authorized capital infrastructure project**, the Vice-President (University Services, Operations and Finance) ("**VP**

USOF") shall have authority to approve the expenditure of such infrastructure funds, and may delegate this authority to one or more **authorized delegees** at their discretion.

3. Any expenditure of infrastructure funds by the University:

    a. on an infrastructure project that is not an authorized capital infrastructure project, or

    b. to cover cost increases or an expanded project budget for any infrastructure project (whether an authorized capital infrastructure project or not),

    shall require authorization from either the VP USOF, BFPC or the Board, based on the supplemental approval thresholds outlined in the Infrastructure Expenditure Approval Matrix.

4. For the purposes of clarity and Board oversight of the University's infrastructure projects, the Office of the VP USOF shall report regularly to the Board, outlining the expenditure of infrastructure funds on authorized capital infrastructure projects on a project-by-project basis.

5. The following is the Infrastructure Expenditure Approval Matrix:

Approval Level	Original ICEA or individual Supplemental ICEA Approval Limit	Aggregate Total ICEA and Supplemental ICEA Approval Limit (not to exceed)
VP USOF	Up to and including $4 million	Up to and including $7 million
BFPC	Up to and including $7 million	Up to and including $14 million
Board	Over $7 million	Over $14 million

Definitions

Any definitions listed here apply to this policy document only with no implied or intended institution-wide use. As used in this policy document, all monetary references are to Canadian dollars.	
authorized capital infrastructure project	Is an infrastructure project approved by the Board and is a project: (a) where a **capital grant** for such project has been approved by the Government of Alberta (such as a project set out in the University's Capital Plan) or the Government of Canada pursuant to an executed grant agreement; (b) to be funded by way of a designated donation received in accordance with the *Donation Acceptance Policy* and where a gift agreement as between the University and the subject donor has been executed; (c) that is part of an approved program proceeding in accordance with approved program parameters and having available funding; and/or (d) approved through the University's regular budget approval process.

authorized delegees	Refers to individuals to whom the Vice-President (University Services, Operations and Finance) has formally delegated approval authority in writing. Unless otherwise specified within this policy or its related procedures, the authorized delegees of the Vice-President (University Services, Operations and Finance) are the: (a) Associate Vice-President (Infrastructure Planning, Development and Partnerships); (b) Associate Vice-President (Finance, Procurement and Planning); and (c) Associate Vice-President (Utilities and Operations).
Board	The Governors of The University of Alberta, being a corporation, continued under the *Post-secondary Learning Act* (Alberta).
capital grant	All restricted capital funds received by the University through a grant agreement or amended grant agreement to be utilized for a specific capital project or projects and in accordance with the terms and conditions of such agreement.
infrastructure capital expenditure authorization	A written submission required to seek authorization for an expenditure of University funds for an infrastructure project. The specific content and format requirements for an infrastructure expenditure request are detailed within the *Infrastructure Capital Expenditure Authorization Procedure*.
infrastructure funds	Are funds utilized by the University for undertaking infrastructure projects, regardless of source.
infrastructure project	Any project that requires construction, renovation, restoration, infrastructure upgrading or the installation of capital equipment. Such projects may also apply for landscaping, paving, grounds, and utilities improvements or changes.
capital expenditure threshold	An amount greater than or equal to $100,000.
University	For the purposes of this policy, “University” shall be understood to mean the Board, notwithstanding that at law the University of Alberta and the Board are separate legal entities.

Published Procedures of this Policy (UAPPOL)

- Infrastructure Capital Expenditure Authorization Procedure

Related Policy Documents (UAPPOL)

- Financial Management and Practices Policy
- Real Property Compliance Policy

- Real Property Proceeds Policy

For questions surrounding policy document interpretation or implementation,
please contact the Office of Administrative Responsibility.

For the most recent version of this document, please visit https://www.ualberta.ca/policies-procedures/index.html

Original Approval Date: June 20, 2025
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Editorial Amendments: n/a

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	~~Up to and including:~~	~~Up to and including:~~
VP USOF	Up to and including $4 million	Up to and including $~~4~~ 7 million
BFPC	Up to and including $7 million	Up to and including $14 million
Board	Over $7 million	Over $14 million

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- [Real Property Proceeds Policy]

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