

CATEGORY: **Finance and Business Policies**
TITLE: **FB-09-21 Broader Public Sector Perquisites Policy**
POLICY: **FB-09-21**
ADOPTED: December 2014
APPROVED BY: Executive Director
REVIEWED:

Intent

This policy is intended to meet the requirements of *Broader Public Sector Perquisites Directive* under the [Broader Public Sector Accountability Act, 2010](#) (Part IV.1: Perquisites) and to protect the interests of taxpayers and strengthen accountability by establishing rules on perquisites where these are provided by Contact Hamilton through public funds.

Definitions

Perquisite – a perquisite refers to a privilege that is provided to an individual or to a group of individuals, provides a personal benefit, and is not generally available to others.

Public Funds – the public money that is provided directly by the Government of Ontario or an agency of the Government of Ontario, through a grant, transfer payment or other funding agreement.

General Principles

In accordance with the *Broader Public Sector Perquisites Directive* under the [Broader Public Sector Accountability Act, 2010](#) (Part IV.1: Perquisites) this policy addresses the following key principles:

Accountability - Contact Hamilton is accountable for our use of public funds. All expenditures support business objectives.

Transparency - Contact Hamilton is transparent to all stakeholders. The rules for perquisites are clear and easily understood. The organization will provide summary information about said perquisites to be published on Contact Hamilton's public website on an annual basis.

Value for Money - Taxpayer dollars are used prudently and responsibly.

Policy:

A perquisite is not allowable if it is not a business-related requirement. To be allowable, a perquisite must be a business-related requirement for the effective performance of an individual's job.

The following perquisites are **not allowed** under any circumstances:

- Club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs.
- Season's tickets to cultural or sporting events.
- Clothing allowances not related to health and safety or special job requirements.
- Access to private health clinics – medical services outside those provided by the provincial health care system or by Contact Hamilton's group insurance benefits plan.

- Professional advisory services for personal matters, such as tax or estate planning.

These privileges/perquisites cannot be provided by any means, including:

- An offer of employment letter, as a promise of a benefit,
- An employment contract, or
- A reimbursement of an expense.

Any request for a business-related perquisite must be made in writing to the Executive Director. Approval for any perquisite request will only be granted in limited and exceptional circumstances where it is demonstrated to be a business-related requirement for the effective performance of an individual's job, and is not disallowed as per this policy.

No perquisite shall be taken or paid for in advance of written approval by the Executive Director.

Any provision in any other policy or agreement that conflicts with this policy is not valid or enforceable.

Contact Hamilton currently offers the following perquisites:

- 1) The current lease at Hamilton's Main Office includes 6 parking spots at no extra charge. These spaces are provided to senior management due to the atypical work hours that often apply to these positions.
- 2) Where required and approved, senior management receive paid internet subscriptions in order to facilitate the conducting of Contact Hamilton business from home when required.
- 3) Where required and approved, senior management have professional membership dues paid by the organization, where it serves as a benefit to the effective performance of their job.

Procedure:

1. All requests, declined requests and approved requests will be filed and maintained by the Executive Assistant, and copied to the accountant in order to support the reimbursement of the expense.
2. The Executive Director shall maintain a record of all approved and allowed perquisites and will provide summary information about said perquisites to be published on Contact Hamilton's public website on an annual basis. Personal information will not be provided in this summary.

This policy was created in accordance with the *Broader Public Sector Perquisites Directive* under the [Broader Public Sector Accountability Act, 2010](#) (Part IV.1: Perquisites).