



TITLE:	Perquisite Policy		
Manual/Policy #:	Board of Directors # IV-2	Division:	AGH/ FVM/LCPS
Original Issue:	December 2011	Issued by:	Board Chair and Board Secretary
Previous Date Reviewed:	January 2018	Approved by:	Board of Directors
Last Date Reviewed:	November 2019	Cross References:	

1. POLICY STATEMENT:

The Almonte General Hospital, Fairview Manor and Lanark County Ambulance Service are committed to meeting all leading practices and guidelines for the administration of perquisites in the broader public sector. This policy sets out the acceptable limits and the procedure for perquisites within the organization.

2. SCOPE:

The purpose of this policy is to establish rules for allowable perquisites reimbursed from public funds.

The rules apply to any person in the organization, including the following:

- board members;
- physicians;
- volunteers;
- employees; and
- consultants and contractors engaged by the organization, providing consulting or other services.

This policy is intended to comply with the Ontario Broader Public Sector Perquisites Directive.

3. GUIDING PRINCIPLES:

This policy is based on three key principles.

- A) **Accountability**
The organization is accountable for use of public funds. All expenditures support business objectives.
- B) **Transparency**
The organization is transparent to all stakeholders. The rules for perquisites are clear and easily understood.
- C) **Value for Money**
Taxpayer dollars are used prudently and responsibly.

4. DEFINITIONS:

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.

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

This policy does not apply to the following:

- accommodations for human rights or accessibility considerations (e.g. special workstations, work hours, religious holidays);
- provisions of collective agreements;
- insured benefits;
- items generally available on a non-discriminatory basis for all or most (e.g. employee assistance programs, pension plans);
- health and safety requirements (e.g. provision of work boots);
- expenses covered under the organization's rules on travel, meals and hospitality.

The following perquisites are not allowable under any circumstances:

- club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs;
- seasons 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 the employer's group insured benefit plans;
- professional advisory services for personal matters, such as tax or estate planning

Perquisites which are not allowable 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.

5. PROCEDURE:

1. Individuals seeking approval for a perquisite must submit a request in writing to the President & CEO describing the perquisite, the cost of the perquisite and a description of why the perquisite is a business related requirement for the performance of the individual's job. If the individual is the CEO, the request must be submitted to the Chair of the Board of Directors.
2. The CEO must approve in writing any allowable business-related perquisites for an Employee, Physician, Volunteer or Student.
3. The Board of Directors must approve in writing any allowable business-related perquisites for the CEO or a Board Member.
4. Details on any approved perquisites will be kept by the office of the CEO.
5. A listing of all allowable perquisites approved by the Hospital shall be posted on the organization's website by June 30th each year. Personal information will not be included.

6. REFERENCES:

N/A

7. APPENDICES:

N/A

Evaluation

This policy will be reviewed every two years.