

POLICY

Policy Title	Perquisites
Policy Holder	Organizational Effectiveness
Policy Approver(s)	Senior Team
Related Policies	
Related Procedures	
Appendices	
Storage Location	Website - https://www.confederationcollege.ca/policies-and-procedures
Effective Date	January 24, 2014
Next Review Date	

Purpose

The Government of Ontario under the authority of the Broader Public Sector Accountability Act, 2010 has issued a Directive establishing principles concerning the provision of perquisites to employees and board members of the College.

This policy establishes rules concerning the provision of perquisites consistent with the Directive.

This policy is based on three key principles:

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

Scope

The rules apply to any person in the College including the following:

- appointees,
- board members,
- elected officials, and
- employees.

This directive does not apply to the following:

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

Definitions

“Perquisites”

The term “perquisites” refers to a privilege that is provided to an individual or group of individuals, which provides a personal benefit and is not generally available to other persons within the college.

A perquisite is permissible in limited and exceptional circumstances, where it has a business-related purpose which is required for the effective performance of an individual's job. Other perquisites are not permissible.

Policy Statements

EXCEPTIONS

1. If it is determined that a perquisite is to be provided to an individual because it is required for the effective performance of their job, the request must be approved by the President. The perquisite cannot be provided until approval has been given in writing.
2. Perquisites for the College President must be approved by the Board. This authority may be delegated by the Board to either an individual (Chair or Vice-Chair) or an appropriate subcommittee of the Board (Executive or Human Resources Committee).
3. Members of the Board of Governors are not eligible for perquisites.

PERQUISITE RULES

1. The following perquisites are not allowed under any circumstance:
 - 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, or
 - professional advisory services for personal matters, such as tax or estate planning.

2. These privileges cannot be provided by any means, including:
 - an offer of employment letter, as a promise of a benefit,
 - an employment contract, or
 - reimbursement of an expense.

RECORD KEEPING

1. Records of approved perquisites will be maintained in the employee’s personnel file for verification, reporting and audit purposes.

2. The College’s audited financial statements will provide summary information of perquisites (see attached template Appendix A) which have been made available. Personal information will not be provided.

APPENDIX A

EXAMPLE OF NOTE TO FINANCIAL STATEMENTS

The Government of Ontario, under the authority of the Broader Public Sector Accountability Act, 2010, has issued a Directive establishing principles concerning the provision of perquisites to employees and board members of colleges. 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.

In accordance with this directive, the College reports that it has paid a total of \$xx,xxx during the year in allowable perquisites to employees comprised of [examples as may be applicable: car allowances (\$xx,xxx), relocation allowances (\$xx,xxx) etc.] and payments-in-lieu of perquisites (\$xx,xxx).

The compensation paid to the College President, as reported under the Public Sector Salary Disclosure Act, 1996, for the calendar year ended December 31, 20XX (\$xxx,xxx), does not include perquisites or payment-in-lieu of perquisites.

Non-Compliance

Revision History

Version	Change	Author	Date of Change