

Perquisite Policy

This policy applies to all YWCA Hamilton Employees, Contractors, Students & Volunteers

1. PURPOSE

The purpose of this policy is to ensure that the provision, management, and oversight of perquisites at YWCA Hamilton are conducted transparently and in compliance with the Broader Public Sector (BPS) Accountability Act. This policy establishes clear guidelines for the approval and eligibility of perquisites, ensuring they are reasonable, fair, and aligned with organizational values and public-sector best practices.

2. SCOPE

This policy applies to all employees, board members, and executives of YWCA Hamilton. It governs the eligibility, approval, and reporting of perquisites that are provided through public funds, including any non-salary benefits or entitlements that are not part of collective agreements or standard employment contracts.

3. DEFINITIONS

Business expense: A necessary, reasonable, and legitimate cost incurred by individuals (employees, appointees, board members, consultants) for authorized work-related purposes.

Perquisite: A non-monetary benefit provided to an employee, board member, or executive that is not part of their salary or wage, collective agreement, or employment contract. Examples include but are not limited to parking benefits, gym memberships, and personal-use allowances.

Prohibited Perquisite: Benefits that are not allowed under the BPS Accountability Act, such as club memberships, vacations, or personal expenses unrelated to the employee's role.

Reasonable Perquisite: A benefit that is directly tied to the employee's job responsibilities and deemed necessary for YWCA Hamilton's operations.

4. RESPONSIBILITIES

The Vice President, Finance & Asset Management (Policy Owner) is responsible for:
Ensuring compliance with the BPS Accountability Act and overseeing the policy and annual attestation.

The Director of Finance (Policy Steward) is responsible for:

Maintaining and updating this policy, coordinating annual BPSAA compliance attestation, overseeing perquisite reporting, and ensuring approvals align with the Delegation of Authority (DOA) Policy.

The Director of Human Resources is responsible for:

Implementing employee-related perquisites, ensures HR-administered benefits comply with this policy, maintains perquisite records, and provides data to the Director of Finance for reporting.

Supervisors and Managers are responsible for:

Approving perquisites within delegated authority limits and ensure they are job-related and documented appropriately.

Employees and Executives are responsible for:

Requesting perquisites in compliance with this policy and refrain from claiming prohibited or non-compliant benefits.

5. POLICY STATEMENT

YWCA Hamilton is committed to ensuring that all perquisites are compliant with legislation, reasonable, transparent, and equitable. All perquisites must avoid conflicts of interest and support the organization's objectives while being directly tied to job responsibilities.

6. POLICY

Eligible Work-Related Perquisites include:

- Parking allowances or stipends as required for the performance of the employee's role.

Prohibited Perquisites include:

- Club memberships (e.g., golf, fitness, or social clubs).
- Vacation or personal travel expenses unrelated to work.
- Items of a personal nature (e.g., clothing, beauty treatments).

Items that are allowable Business Expenses when required for job performance include:

- Professional development fees for courses or memberships related to the employee's role.
- Mobile phone reimbursement for employees as required for work.
- Meal allowances for employees working extended hours during approved events.

7. PROCEDURE

All perquisites must be pre-approved by the employee's direct supervisor, depending on the perquisite's value and nature as per the Delegation of Authority (DOA) Policy. High-value perquisites

must be approved by the CEO. Each prerequisite must be documented, including the rationale for its provision and its alignment with the employee's role. Records must be retained for a minimum of seven years for audit purposes.

8. REFERENCES

Broader Public Sector (BPS) Accountability Act.

9. RELATED DOCUMENTS

Delegation of Authority (DOA) Policy

Approved by:

Medora Uppal, Chief Executive Officer