

3-64 Perquisites (Perks)

Authority: Ministry of Children and Youth Services
BPS Perquisites Directive – August 2, 2011

Policy:

This policy establishes rules on perquisites (or perks) provided to employees, board members and appointees. This policy does not prevail over the collective agreement between the Society and the respective bargaining unit.

This policy is based on three key principles:

Accountability - The Society is accountable for the use of public funds. All expenditures must support business objectives.

Transparency – The Society is transparent to all stakeholders. The rules for perquisites should be clear and easily understood.

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

The term **perquisites, or perks**, 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.

The following items are **not** perquisites under this policy:

- provisions of collective agreements
- insured benefits
- items generally available on a non-discriminatory basis for all or most employees (e.g. an employee assistance program)
- health and safety requirements
- employment accommodations made for human rights and/or accessibility considerations (e.g. special workstations, work hours, religious holidays)
- expenses covered under the Society's rules on travel, meals and hospitality (see Policy 3-62)

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

These privileges 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.

A perquisite is allowable only in limited and exceptional circumstances where it is demonstrated to be a business-related requirement for the effective performance of an individual's job.

Any perquisites must be approved by (subject to approval limits):

- a Director (for employees),
- the Executive Director (for all Directors and Board members) and
- the Board (for the Executive Director)

The signed payment-purchase authorization form and documentation will be maintained with the accounting records and will be subject to normal record keeping practices. The form must indicate the business related requirement for the perquisite.

Summary information about allowable perquisites will be made publicly available on an annual basis. No personal information will be provided.

Created: August 2, 2011

Revised: July 22, 2014

Approved:



Provided to Board: May 28, 2015