

<u>POLICY STATEMENT:</u>	Perquisites
<u>DATE ORIGINALLY APPROVED:</u>	May 2007
<u>DATE OF REVISION:</u>	November 30, 2021
<u>DATE TO BE REVIEWED:</u>	November 30, 2025
<u>WHERE TO FIND:</u>	Finance Manual (FM)
<u>POLICY DESIGNATE:</u>	Finance Department

Whereas pursuant to the *Broader Public Sector Accountability Act, 2010* (“the Act”) the Management Board of Cabinet has issued the BPS Perquisites Directive (as amended and replaced from time to time to the extent applicable to the Jewish Family and Child Service (“the Agency”), the “Directive”);

And whereas children’s aid societies were named in the Act as “designated broader public sector organizations” and as such, the mandatory requirements of the Act and its directives apply to them.

And whereas the Directive requires children’s aid societies to establish a formal policy and to proactively manage perquisites in compliance with the Directive.

1. Policy Objective

To establish rules on perquisites where these are provided through public funds.

2. Definition

“Perquisite” means 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.

3. Scope

This policy applies to:

- Employees of the Agency
- Officers and Directors of the Board of the Agency

4. Principles

This policy is based on two key principles:

Accountability

- 4.1. The Agency is responsible for ensuring that any payment of perquisites support business objectives and are paid in a manner consistent with the Directive.
- 4.2. The Agency is transparent to all stakeholders. The rules for reimbursing perquisites are clear, easily understood and available to the public.

5. General Rule

- 5.1. 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. This decision will be made having regard to all of the relevant facts.
- 5.2. The following items are not considered perquisites:
 - 5.2.1. Provisions of collective agreements
 - 5.2.2. Insured benefits
 - 5.2.3. Items generally available on a non-discriminatory basis for all or most employees (e.g. Employee Assistance Program, pension plans)
 - 5.2.4. Employment accommodations made for human rights and/or accessibility considerations (e.g. special workstations, work hours, religious holidays)
 - 5.2.5. Expenses covered under the Agency's rules on travel, meals and hospitality (provided the same are in accordance with the Broader Public Sector Expenses Directive issued pursuant to the Act)

6. Non-Allowable Perquisites

- 6.1. The following perquisites are not permitted under any circumstances:
 - 6.1.1. Club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs
 - 6.1.2. Seasons tickets to cultural or sporting events
 - 6.1.3. Clothing allowances not related to health and safety or special job requirements
 - 6.1.4. Access to private health clinics – medical services outside those provided by the provincial health care system or by the Agency's group insured benefit plans
 - 6.1.5. Professional advisory services for personal matters, such as tax or estate planning

7. Accountability Framework

- 7.1. All perquisites must be approved by the Chief Executive Officer (“C.E.O.”).
- 7.2. The Director of Finance & Corporate Services and the Financial Controller are responsible for ensuring that the payment of perquisites satisfy the conditions of this policy, are being charged to an appropriate account and include all appropriate documentation.
- 7.3. No person shall authorize any perquisite that may confer a benefit on that same person.
- 7.4. The Agency reserves the right to deduct from any claim for reimbursement any perquisite deemed inappropriate, unauthorized or unsubstantiated by proper receipts in accordance with this policy.
- 7.5. Record of all perquisites granted and paid are to be kept on file for a period of no less than seven years.

8. Claimant’s Responsibilities

- 8.1. The claimant must obtain approval from the C.E.O. before incurring any expenses associated with a perquisite. The C.E.O. will obtain approval from the President of the Board of Directors or designate for perquisites related to himself/herself.
- 8.2. All approved perquisites must be submitted on the designated form with original, itemized receipts attached. All expenses must be approved prior to payment by the C.E.O. Expenses submitted by the C.E.O. will be approved prior to payment by the President of the Board of Directors or designate.
- 8.3. The Claimant is responsible for ensuring that claims for reimbursement are accurate, conform to this policy, and conform to any funding agency rules.
- 8.4. Claimants are responsible for repaying any overpayments; such overpayments are considered a debt owing to the Agency.
- 8.5. All claims for reimbursement must be submitted prior to leaving the employment of the Agency.

9. Publicly Available Summary Information

- 9.1. Summary information relating to allowable perquisites in accordance with the Directive will be made available on the Agency’s website.

Cross References:

Policy 803: Reimbursement of Travel & Hospitality Expenses