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Authorized:	CHIEF FINANCIAL OFFICER	Effective:	October 2023
		Replaces	March 2019

APPLICATION

This policy applies to any person in Family and Children's Services Niagara, including the following:

- employees
- appointees
- board members

This policy 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 assistance program, pension plans)
- health and safety requirements (e.g. provision of work boots)
- employment accommodation made for human rights and/or accessibility considerations (e.g. special workstations, work hours, religious holidays)
- expenses covered under the Society's policy on travel, meals and hospitality

DEFINITION

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.

PURPOSE

The purpose of this policy is to set out the requirements on perquisites where these are provided through public funds. This policy is in accordance with the Broader Public Sector Perquisites Directive, issued August 2, 2011 by the Management Board of Cabinet.



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REQUIREMENTS

- 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
 - 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
- 2) Perquisites that are not related to business requirements are not allowed.
 - 3) 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.
 - 4) To ensure that there is appropriate governance, the approval authority for an allowable perquisite is as follows:

Recipient

Managers or Staff
Executive Director or Board Members
Board President

Authority to Approve

Executive Director
Board President
Board Vice-President



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- 5) Any perquisite that is approved must be appropriately documented. Records must be maintained for verification and audit purposes in accordance with financial records retention practices.
- 6) Summary information about allowable perquisites will be made publicly available along with other expense policy and claim information as may be required by the Broader Public Sector Expenses Directive. This summary information will be made available on an annual basis. Personal information will not be provided.

POLICY REVIEW:

This policy will be subject to a review cycle of at least once every four years.