



BRANTWOOD COMMUNITY SERVICES

ADMINISTRATIVE POLICIES & PROCEDURES MANUAL POLICY AND PROCEDURE

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ISSUED BY:	<i>Executive Director</i>	PAGE:	Page 1 of 3
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POLICY REVISION:		PROCEDURE REVISION:	

PERQUISITES

POLICY

A perquisite is not allowable if it is not a business-related requirement for the effective performance of an individual's job.

In addition, under no circumstances, are the following perquisites permitted:

- Club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs;
- Season tickets to cultural or sporting events
- Clothing allowances not related to health and safety or special job requirements;
- Access to private health clinics – medial services outside those provided by the provincial health care system or the employer's group insured benefits 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, or as a promise of a benefit;
- An employment contract, or;
- A reimbursement of an expense.

Scope

This policy refers to the expenditures of public funds received by Brantwood and applies to employees, board members, volunteers and students.

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Purpose

The purpose of this policy is to support the Vision, Mission and operational activities of Brantwood, and to establish the principles, mandatory requirements and guidelines on perquisites where these are provided through public funds.

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 benefits, and is not generally available to others.

It does not apply to:

- Provisions in collective agreements;
- Insured group benefits;
- Items available on a non-discriminatory basis for most employees (e.g. EAP – Employee Assistance Program, Pension Plans);
- Health and Safety requirements (i.e. personal protective equipment);
- Accommodations made for human rights/and or accessibility considerations; and
- Expenses covered under Brantwood's policy on travel, meals and hospitality.

PROCEDURE

In exceptional limited circumstances, a perquisite may be granted to an individual where it's demonstrated to be a business-related requirement for the effective performance on an individual's job.

1. A request for a perquisite to be granted to an individuals must be submitted by the employee's manager to a Director. The request must include:
 - a. A description of the perquisite
 - b. The rationale for the perquisite
 - c. The cost of the perquisite
 - d. Justification for the perquisite – i.e. – how the perquisite is business-related and necessary for the effective performance of an individual's job
 - e. Frequency of the perquisite (e.g. one time, monthly, annually)
2. Requests will be reviewed by the Executive Director and submitted to the Executive Director or designate for consideration of approval:
 - a. Perquisites for the Executive Director must be approved by the Board of Directors.

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3. If approved, the request will be forwarded to Finance for processing.
4. Human Resources will keep records of approved perquisites in the employee's HR file.

References: Broader Public Sector Accountability Act 2010

Broader Public Sector Perquisites Directive 2011

Broader Public Sector Perquisites Rules 2014