

Section: Finance

Perquisites	Date Approved:	December 2020
	Person Responsible:	VP, Finance & Organizational Services
	Document Timeframe:	4 years
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PURPOSE

To provide guidelines for identifying and processing allowable perquisites.

DEFINITIONS

Perquisite: 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.

A Perquisite does not apply to the following:

- Provisions of the collective agreement
- Insured benefits, the Employee Assistance Program, or RRSP matching program
- Health and safety requirements
- Employment accommodations made for human rights and/or accessibility considerations
- Expenses covered under the Centre’s Expense Reimbursement Policy

SCOPE

The entire organization

POLICY

The Centre shall allow only certain limited perquisites to its Board members or employees if they are a requirement for the effective performance of an individual’s responsibilities subject to strict limitations.

PROCEDURE

Any perquisite to be provided to a Centre employee must be approved by the CEO. Any privileges to be provided to the CEO or a Board member must be approved by the Board Chair and Board Treasurer. These privileges may only be approved in limited and exceptional circumstances where it is demonstrated to be a business-related requirement for the effective performance of the individual’s responsibilities. Documentation of the rationale for approving the perquisite must be attached to the approved expense report or invoice for verification and audit purposes. Summary information (personal information will not be provided) about any allowed perquisites will be posted on the Centre website on an annual basis.

The following perquisites are not allowed under any circumstance. These privileges cannot be provided by any means, including in an offer of employment letter, an employment contract, or a reimbursement of an expense.

- 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 Centre’s group insured benefit plans
- Professional advisory services for personal matters, such as tax or estate planning

REFERENCE

CONTEXT

The Centre’s underlying principles regarding perquisites are:

- a) Accountability – The Centre is accountable for its use of public funding and ensuring that all expenditures support business objectives;
- b) Transparency – The Centre is transparent to its stakeholders, and rules for perquisites are clear and easy to understand;
- c) Value for Money – Taxpayer dollars are used prudently and responsibly.

APPENDICES