

Policy: PERQUISITES**Effective: October 19, 2011****Policy Statement**

The Superior North Catholic District School Board commits to operational and fiscal effectiveness in all of its partnerships, based on Catholic values. As a designated broader public sector organization, the Board will ensure it complies with specific guidelines or directives designed for the broader public sector (BPS).

This policy was developed to comply with the Broader Public Sector Perquisites Directive issued by the Management Board of Cabinet dated August 2, 2011. This policy sets out rules for the provision for perquisites that are allowable and those that are not.

This policy applies to all employees, elected officials (Trustees), appointees and Board members.

Key principles to be observed are: accountability, transparency, and value for money.

Purpose, Application & Scope

A perquisite 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. A perquisite is not allowable if it is not a business-related requirement. 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.

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
- season 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

Perquisites that are not related to business requirements are not allowed.

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 accommodations made for human rights and/or accessibility considerations (e.g. special workstations, work hours, religious holidays)
- expenses covered under an organization’s rules on travel, meals and hospitality (established in accordance with the BPS Expenses Directive)

Appropriate approvals of a perquisite are obtained from a higher ranking employee as follows:

- in the case of all employees, the Director of Education or his/her designate
- in the case of Trustees, the Chair of the Board or a designated senior official of the Board
- in the case of the Chair of the Board, a designated senior official of the Board other than the Director of Education
- in the case of the Director of Education, the Chair of the Board

Good record-keeping practices must be maintained for verification and audit purposes.

Summary information about allowable perquisites will be made publicly available on the Board’s web site, and will be updated annually. Personal information will not be provided.

<p><u>Cross Reference</u></p> <ul style="list-style-type: none"> • N/A 	<p><u>Draft Approved</u> August 25, 2011</p> <p><u>Final Approved</u> October 19, 2011</p> <p><u>Board Motion</u> #88/11</p> <p><u>Review Prior To</u> September 2012</p>	<p><u>Legal/Ministry Reference</u></p> <ul style="list-style-type: none"> • BPS Accountability Act, 2010 • BPS Perquisites Directive
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