



CATEGORY	FINANCE
APPROVED BY:	BOARD OF DIRECTORS
EFFECTIVE DATE:	MAY 9, 2023
NEXT REVIEW DATE:	MAY 2027
LEAD:	MANAGER OF FINANCE
REFERENCE #:	{3.9}

PERQUISITES

PREAMBLE/PURPOSE:

This standard is to set our rules and principles for the granting of perquisites as established in the Broader Public Sector Perquisites Directive issued by the Management Board of Cabinet on July 1, 2011. The standard and procedures provide a framework of accountability to guide the effective oversight of granting perquisites, and to set the parameters for the public disclosure of information about perquisites.

The following principles will govern the practice of granting perquisites at the Agency:

- **Accountability** - The Agency is accountable for public funds. All such expenses must support the business objectives of the Agency.
- **Transparency** - The Agency's transactions are transparent to all stakeholders. The rules for perquisites are clear and easily understood.
- **Value for Money** - Public funds utilized by the Agency are to be used prudently and responsibly.

This standard and the procedures apply to all Appointees, Board Members and Employees of the Agency.

This standard and the procedures do not apply to the following:

- Provisions of collective agreements.
- Insured benefits.
- Items generally available on a non-discriminatory basis for all or most employees.
- Health and safety requirements.
- Employment accommodations made for human rights and/or accessibility considerations.
- Expenses covered under the Agency's rules on travel, meals and hospitality.

DEFINITION:

Perquisites, or perks, refer 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.

STANDARD:

1. The Board of Directors, employees and appointees of Linck Child, Youth and Family Supports (Linck) shall use public funds prudently and responsibly.
2. The Board of Directors, employees and appointees of Linck shall adhere to the rules for perquisites and comply with all requirements and reporting.
3. To be allowable, a perquisite must be a business-related requirement for the effective performance of an individual's job. Perquisites that are not related to business requirements are not allowed.
4. Linck shall not allow the following perquisites 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 plan.
 - Professional advisory services for personal matters, such as tax or estate planning.

PROCEDURE:

1. Allowable perquisites must be preapproved and then approved by the Executive Director. If the perquisite is for the Executive Director it must be preapproved and then approved by the Board of Directors.
2. Original or digital, itemized receipts must be submitted with all perquisite claims. Documentation must be maintained showing the approval and the reason for the approval of the perquisite.
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. On an annual basis a summary of all perquisites provided will be posted on the Agency's website and provided to the Board of Directors. Personal information will not be included in this report.