



POLICY

POLICY TITLE	380 PERQUISITES
Category	300 – Financial Accountability
Sub-Category	N/A
Effective Date	04/01/2023

Application, Purpose and Scope:

This Policy is established according to the Ontario Management Board of Cabinet's [Broader Public Sector \(BPS\) Perquisites Directive, 2011](#) that is applicable to PCA as one of the designated broader public sector organizations under Part IV.1 of the [Broader Public Sector Accountability Act, 2010, S.O. 2010, c. 25](#).

This policy applies to the Peel Children's Aid Society and its:

- Employees
- Appointees
- Board members
- Volunteers

The 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. pension plans)
- Health and safety requirements
- Employment accommodations made for human rights and/or accessibility considerations (e.g. special workstations, work hours etc.)
- Expenses covered under an organization's rules on travel, meals and hospitality

Definitions

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

Principles

This Policy is based on the three key principles;

- **Accountability**
PCA must be accountable for the use of public funds. All expenditures must support business objectives.
- **Transparency**
PCA must be transparent to all stakeholders. The rules for perquisites should be clear and easily understood.
- **Value for Money**
Taxpayer dollars are used prudently and responsibly.

Standards

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

1. Rules on perquisites must set out that 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. Any proposed perquisites must be;
 - A business related requirement
 - Needed for the effective performance of an individual's job
 - Allowed in limited an exceptional circumstances
 - Must be approved by the CEO. Perquisites for the CEO must be approved by the Board president. Any Perquisites for the Board president must be approved by the Board Vice-President
 3. Appropriate documentation of approvals and disbursement of perquisites should be kept within the finance department as part of the supporting documentation of that transaction and with the CEO's office.
 4. Summary information about allowable perquisites will be made publicly available on the Peel CAS website. This summary information will be made available on an annual basis.

Related Policies

All agency policies related to this policy are linked below.

[262 Travel, Meal and Hospitality Expenses](#)

Revision History and Approvals

The following is a history of revision to and approvals of this policy.

Original approval date	5/15/2023	Approved by	Senior Leadership Team
Revision date:	Click here to enter a date.	Approved by:	