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| Department: | Finance |
| Approved by: | Executive Team |
| Operational Lead: | Director, Finance |
| Revision Date: | August 25, 2025 |

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|---------------------|-----------------|
| Policy Number: | FIN-008 |
| Accountability: | VP, Finance |
| Policy Origin Date: | August 12, 2015 |
| Review Date: | August 2027 |

POLICY TITLE:

Perquisites

1 POLICY

1.01 This policy outlines Surrey Place's rules as they related to perquisites (perks), to ensure compliance with the Ontario Broader Public Sector Perquisites Directive effective April 01, 2011.

2 PURPOSE

2.01 The purpose of this policy is to support the Vision, Mission and operational activities of Surrey Place, by setting clear standards for eligibility and approval of perquisites, where these are provided through public funds.

2.02 This policy ensures that Surrey Place complies with three key principles set forth in Broader Public Sector Perquisites Directive:

- Accountability:** Surrey Place is accountable for the use of public funds, and all expenditures support business objectives.
- Transparency:** Surrey Place is transparent to all stakeholders. The rules for perquisites are clear and easily understood.
- Value for Money:** Public funds are used prudently and responsibly.

3 SCOPE

3.01 This Policy applies to all Surrey Place employees, appointees and members of the Board, and contractors.

3.02 This Policy does not apply to the following:

- provisions of collective agreements,
- insured benefits
- items provided to most employees (e.g. employee assistance program, pension plan) health and safety requirements (e.g. provision of work boots)
- employment accommodations made of human rights and/or accessibility considerations (e.g. special workstations)
- expenses covered under the Travel, Meals and Hospitality policy

4 LEGAL AUTHORITY

4.01 [Broader Public Sector Perquisites Directive 2011](#)
4.02 [Broader Public Sector Perquisites Rules 2014](#)

5 RESPONSIBILITY

- 5.01 **Board President:** Approves any perquisites for the CEO.
- 5.02 **CEO:** Ensures compliance across Surrey Place, approves allowable perquisites for employees
- 5.03 **Finance Department:** Maintains records of all approved perquisites and ensures proper disclosure.
- 5.04 **All Staff and Board Members:** Must not approve, offer, or accept perquisites outside this policy.

6 DEFINITIONS

- 6.01 **Perquisites (Perk)** 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.

7 REFERENCES and RELATED STATEMENTS of POLICY and PROCEDURE

- 7.01 Board Delegation of Authority Policy
- 7.02 Travel, Meals and Hospitality Policy

8 PROCEDURES

- 8.01 Surrey Place does not permit the payment or reimbursement of perquisites if they are not in compliance with the Perquisites Directive mandated under the *Broader Public Sector Accountability Act, 2010*.
- 8.02 To be allowable, a perquisite must be a business-related requirement for the effective performance of an individual's job.
- 8.03 The following perquisites are not allowed under any circumstance:
 - a) Club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs;
 - b) Seasons tickets to cultural or sporting events;
 - c) Clothing allowances not related to health and safety or special job requirements;
 - d) 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; and
 - e) Professional advisory services for personal matters, such as tax or estate planning.
- 8.04 These privileges cannot be provided by any means, including but not limited to:
 - an offer of employment, as a promise of a benefit,
 - an employment contract, or
 - a reimbursement of an expense.
- 8.05 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.
- 8.06 Any proposed perquisite must be reviewed and approved by the **Board of President** (for CEO) or the **CEO** (for Staff).

- 8.07 A perquisite for Board Members requires approval from the **CEO** and the **Board President**.
- 8.08 Approval must be documented, with rationale and business justification, and records will be maintained by the Finance Department for a period of no less than seven (7) years.
- 8.09 In accordance with the BPS reporting requirements, a summary of paid perquisites, including description and dollar amount, will be posted annually on Surrey Place's website in an accessible form. Personal information will not be publicly disclosed.

9 ATTACHMENTS

- 9.01 None noted.

10 REVISION HISTORY

| Date Reviewed | Reviewer (Director or designate) | Comments |
|---------------|-------------------------------------|---|
| 04-Oct-19 | Coordinator, Special Projects | Updated Policy Template |
| 14-May-20 | Manager, Finance | Reviewed, no changes. |
| 25-August-25 | VP, Finance | Responsibilities added, language cleaned up and procedure points reordered for readability. |