

<b>Procedure Title</b>	<b>Perquisites (Perks)</b>		
<b>Date of Issue</b>	March 21, 2012	<b>Related Policy</b>	
<b>Revision Dates</b>		<b>Related Forms</b>	
<b>Review Date</b>	March 1, 2017	<b>Originator</b>	Administrative Council
<b>References</b>			
Broader Public Sector Act, 2010; BPS Expenses Directive, Management Board of Cabinet, April 1, 2011; Broader Public Sector Perquisites Directive, Management Board of Cabinet, August 2, 2011; BP 4903-D; Expenses (Travel, Meals, Mileage) – Reimbursement			

**Procedure:**

**Rationale**

Bluewater District School Board recognizes its responsibilities as a Broader Public Sector (BPS) Organization and is committed to being accountable and transparent in all uses of public funding.

Bluewater District School Board will adhere to all directives set out under the Broader Public Sector Act, 2010 regarding perquisites (Part IV.1).

**Definition**

Perquisite

(courtesy of “Broader Public Sector Perquisites Directive, Management Board of Cabinet, August 2, 2011”):

A perquisite, otherwise known as a perk, is a privilege that is provided to an individual or group, provides personal benefit, and is not generally available.

**Procedure**

- 1.1 This procedure applies to all Bluewater District School Board employees, trustees and appointees.
- 1.2 This procedure does not apply to the following:
  - i. insured benefits
  - ii. items available on a non-discriminatory basis for employees (i.e. EAP, Pension plans)
  - iii. collective agreement provisions
  - iv. accommodations made for employees due to accessibility and/or human rights considerations (i.e. religious holidays)
  - v. expenses covered under board policy regarding expenses, BP 4903-D “Expenses (Travel, Meals, Mileage) – Reimbursement”, in accordance with “BPS Expenses Directive, Management Board of Cabinet, April 1, 2011”
  - vi. health and safety requirements

- 1.3 Perquisites are only allowable on a limited and exceptional circumstance where it is demonstrated to be a business-related requirement for the effective performance of an individual's job.
  
- 1.4 The following perquisites are not allowed under any circumstance:
  - i. professional advisory services for personal matters (i.e. tax or estate planning)
  - ii. clothing allowances not related to special job requirements or health and safety
  - iii. access to private health clinics
  - iv. club memberships for personal recreation or socializing
  - v. seasons tickets to cultural or sporting events
  - 1.4.1 The above perquisites cannot be provided by any means, including:
    - i. an employment contract;
    - ii. an offer of employment; or
    - iii. a reimbursement of expense under BP 4903-D
  
- 1.5 All perquisites will be documented with good record-keeping practices for verification and audit purposes.
  
- 1.6 Summary information about allowable perquisites will be made publicly available on an annual basis by the Superintendent of Business. Personal information will not be provided.
  
- 1.7 This procedure will be enforced by the Superintendent of Business and the Director of Education. Prior authorization from the Superintendent of Business and the Director of Education must be obtained before any perquisite is allocated. A perquisite is allowable only in limited and exceptional practices.