Central West Specialized Developmental Services

STATEMENT OF POLICY AND PROCEDURE

Department	Finance	**Policy Number**	12-025
Approved by	Chief Executive Officer & Chief Financial Officer	**Accountability**	Chief Financial Officer
Operational Lead	Financial Department	**Policy Origin Date**	June 2013
Revision Date	January 2026	**Review Date**	June 2027
Review Cycle	Annually	**Exception**	
Applicable Legislation	Broader Public Sector Accountability Act, 2010		

POLICY TITLE:

Perquisites

CWSDS will follow the Broader Public Sector Accountability Act, 2010 (Part IV.1: Perquisites) and relevant articles of its Collective Agreements. In so doing, CWSDS will abide by all relevant government regulations.

Procedure

It is the responsibility of all management to ensure that approved expenditures are in accordance with the Broad Public Sector Perquisites Directive and/or in accordance to the Collective Agreements.

A perquisite, 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. 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.

The following are examples of disallowed perquisites and cannot be 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

The above cannot be provided by any means, including:

- An offer of employment letter
- An employment contract
- A reimbursement of an expense

The Chief Executive Officer shall determine whether a perk in respect of an employee is allowable and has the authority to approve it. The Chair of the Board of Directors shall determine whether a perk in respect of the Chief Executive Officer is allowable and has the authority to approve it.

Approvals of an allowable perk must be made in writing and must set out the nature of the perk and must contain sufficient information and/or be supported by documentation to demonstrate that:

- The requested perk does not fall into the category of disallowed perks; and
- It is a business-related requirement for the performance of the individuals' job or duties.

All expenses must be submitted in a timely basis and all documentation will be maintained in the accounts payable files. An annual summary of perquisites will be available for review in the Finance Department.

For further perquisite clarification, not addressed in this policy, refer to the BPS Perquisites Directive found in the Finance Department.