

POLICY NO. <b>217</b>	TITLE <b>Perquisites Policy</b>	DATE CREATED <b>July 2011</b>
DEPARTMENT <b>Finance</b>	AUTHORIZED BY <i>Lesley Nagoda</i> <small>Lesley Nagoda (Jul 28, 2023 15:09 EDT)</small>	DATE REVISED <b>July 2023</b>
REVISION <b>2</b>	MANAGING DEPARTMENT LEAD <b>Chief Financial Officer</b>	DATE REVIEWED <b>July 2023</b>

### 217.1 PURPOSE/SCOPE

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This policy provides guidelines and standards for authorization and approval of perquisites. For the purpose of this policy, a perquisite (or perk) refers to a privilege that is provided to an individual or group of individuals that provides a personal benefit and is not generally available to others.

This policy is designed to comply with the Broader Public Sector Accountability Act, 2010 and Directives from the Management Board of Cabinet ensures accountability and transparency for Public Sector funds.

### 217.2 POLICY

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Perquisites (“perks”) will not be allowed if they are not directly related to the business of the organization. To be allowable, a perquisite must be a business related requirement for the effective performance of an individual’s job

### 217.3 PRINCIPLES

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This policy is based on three key principles:

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

### 217.4 PROCEDURES

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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

Note: Only electronic copies located in SHIP servers are considered official and current versions. All others are considered uncontrolled and may be out of date.

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

Perquisites will not be allowed if they are not directly related to the business of the organization.

Any request for a perquisite must be submitted to the CEO outlining a rationale for the benefits to the operation of the organization.

Only when exceptional circumstances are identified and the perquisite is required for the effective performance of an individual's job the perquisite will be approved by the CEO.

Any perquisite for the CEO must be approved by the Executive Committee of the Board of Directors.

The CFO will ensure that good record keeping practices are maintained for verification and audit of any work related perquisites.

A summary of allowable perquisites will be posted on the SHIP website on an annual basis that will be made publicly available.

## **217.5 EXCEPTIONS**

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### **General**

The following perks, currently provided at SHIP, are considered allowable:

Allowable Perks:

- Business-related memberships;
- Business-related training and education, in accordance with SHIP's education policy;

The following items, currently provided at SHIP, are not considered to be perks:

#### **Items not considered to be Perks**

- Uniform allowance for certain staff
- Employee Assistance Program
- Work boots for certain staff
- Group RRSP plan

#### **Rationale**

Collective agreements  
Generally available to all or most  
Health & safety requirements  
Generally available to all or most

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. employee assistance program, group RRSP)
- Health and safety requirements
- Employee accommodations made for human rights and/or accessibility considerations
- Expenses covered under SHIP's travel and expense reimbursement policy

Any exceptions to this policy must be reviewed and approved by the CEO and/or Executive Team.

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