

**PERQUISITIES POLICY**

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**Section: FIN-003**

**Policy Title: Perquisites Policy**

**Policy Owner: Finance**

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**Effective Date: January 2024**

**Policy Reviewed Date:**

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## **1.0 PURPOSE**

The purpose of this Policy is:

- to set out rules and principles for perquisites where these are provided through public funds.
- to provide a framework of accountability to ensure that there is appropriate governance, and that everyone understands who in the organization has the authority for approvals; and
- to set out how summary information about allowable perquisites will be made publicly available.

## **APPLICATION AND SCOPE**

This Policy sets out the rules for managing perquisites for Barrie and Community Family Health Team. It applies to all:

- board members.
- employees; and
- volunteers.

This Policy does not apply to the following:

- insured benefits.
- items generally available on a non-discriminatory basis for all or most employees (e.g., an employee assistance program, pension plans).
- employment accommodations made for human rights and/or accessibility considerations (e.g., special workstations, work hours, religious holidays); and
- expenses covered under the BCFHT'S Expense Policy (established in accordance with the BPS Expenses Directive).

The following definition applies for the purpose of this Policy:

*Perquisite* or 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.

## **2.0 PRINCIPLES**

This Policy is based on three key principles:

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

## **3.0 ALLOWABLE AND NON-ALLOWABLE PERQUISITES**

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 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 provided outside those provided by the provincial health care system or by the hospital's group insured benefit plans; and
- 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
- reimbursement of an expense.

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.

All allowable perquisites require the prior approval of the Executive Director or Board Member (for perquisites provided to Executive Director).

Good record-keeping practices must be maintained for verification and audit purposes.

Summary information about allowable perquisites should be made publicly available on an annual basis. Personal information should not be provided.

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

***Allowable Perks:***

- Business-related memberships.
- Business-related training and education, in accordance with the BCFHT education policy.

***References***

Broader Public Sector (BPS) Perquisites Directive;  
<https://barriefht.ca/wp-content/uploads/2025/08/BPS-PERQUISITES-DIRECTIVE.pdf>

*Broader Public Sector Accountability Act (BPSAA);*  
[https://barriefht.ca/wp-content/uploads/2025/08/Broader-Public-Sector-Accountability-Act-2010-Mar\\_2023.pdf](https://barriefht.ca/wp-content/uploads/2025/08/Broader-Public-Sector-Accountability-Act-2010-Mar_2023.pdf)

a personal benefit and is not generally available to others.