

Perquisites Policy

Policy Statement:

Kinark Personnel will follow the requirements set out in the Broader Public Sector Perquisites Directive, which is based on the principles of accountability, transparency, and value for money:

- **Accountability** – Kinark is responsible for the use of public funds; all expenditures support business objectives
- **Transparency** – Kinark is transparent to all stakeholders. The rules for perquisites are clear and easily understood
- **Value for Money** – Kinark uses taxpayer’s money prudently and responsibly

This policy does not apply to:

- Provisions of collective agreements
- Insured benefits
- Health and safety requirements
- Employment accommodations made for human rights or accessibility considerations

Purpose Statement:

To set out requirements under the *BPS Perquisites Directive* to establish rules which apply to personnel and Board members of Kinark.

Non-Allowable Perquisites

The following perquisites will not be allowed under any circumstances:

- Club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs
- Tickets to cultural or sporting events
- Clothing allowance not related to health and safety or special job requirements
- Access to private health clinics and medical services outside those provided by the provincial health care system or by Kinark’s group insured benefit plans
- Professional advisory services for personal matters, such as tax or estate planning

These perquisites may not be provided by any means, including offer of employment letters, employment contracts or as a reimbursement of expense.

Allowable Perquisites

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. Only the President and CEO can approve allowable perquisites for Kinark Personnel and only the Board of Directors can approve allowable perquisites for the President and CEO. Special attention must also be paid to potential conflicts of interest as outlined in the Code of Conduct.

Employees of Kinark may accept non-monetary, tokens of favour of a nominal value as part of ongoing business relationships, e.g., in recognition of service on a committee or for speaking at an event such as a conference. Gifts and favours of a nominal value includes but is not limited to promotional items such as key chains, caps, water bottles, and coffee mugs.

Accountability and Governance

The President and CEO must be consulted if there is any question regarding whether a benefit is subject to the provisions of this policy.

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

Annual summary of perquisites received:

- 2023/24 fiscal – None
- 2022/23 and prior fiscal years – None

Definitions:	<u>Kinark Personnel</u> : Kinark employees, students, volunteers, and third-party contracted personnel.
References:	<i>Broader Public Sector Perquisites Directive</i>