



Perquisites Policy

CCASH/SDALCH Policy and Procedure Manual	Area:	Finance	Page 1 of 2
Supersedes Policy Date(s):	Perquisites 2011		
Related Documents:	Not applicable		
Approved by:	Executive Director	Reviewed and Approval Date:	January 2019

PURPOSE

The purpose of this policy is to set out the rules on perquisites through public funding under the *Broader Public Sector (BPS) Perquisites Directive* under the Ontario *Broader Public Accountability Act*. The directive provides for accountability and transparency, and to ensure that government funds are used prudently and responsibly. The Act sets out provisions for perquisites that are allowable and those that are not.

The requirements set out in this policy are intended to insure accountability of public funds and transparency for designated broader public sector organizations; contributing to greater alignment with the high standards expected in ministries and agencies of the Government of Ontario.

This policy applies to all employees, volunteers, Foster Parents, Board of Directors and students. Where applicable for union employees, the Society is in compliance with the CUPE Local 1797 Collective Agreement.

DEFINITION

The term "Perquisite" means a privilege that is provided to an individual or to a group of individuals that provides a personal benefit, and is not generally available to others. A business-related requirement is not a perquisite.

POLICY

This policy will abide by the *Broader Public Sector (BPS) Perquisites Directive* under the Ontario *Broader Public Accountability Act*.

It does not apply to:

- Provisions in collective agreements;
- Insured benefits;
- Items available on a non-discriminatory basis for most employees (e.g. EAP);
- Health and safety requirements;
- Accommodations made for human rights/or accessibility considerations; or
- Expenses covered under the Society's policies on travel, meals and hospitality.

In addition, under no circumstances, are the following perquisites permitted:

- 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; or
- Professional advisory services for personal matters such as tax or estate planning.

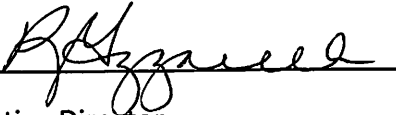
These privileges cannot be provided by any means, including:

- An offer of employment letter, as a promise of a benefit;
- An employment contract; or
- A reimbursement of an expense.

The perquisites policy and a summary of perquisites provided will be made publicly available on the Society's website on an annual basis, in conjunction with the release of Financial Statements.

REFERENCE

Ontario Broader Public Accountability Act
Collective Agreement, CUPE Local 1797

Approved by:  Date Jan 7/19
Executive Director