

FINANCE POLICIES AND PROCEDURES

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PERQUISITES			FIP - 031
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1. POLICY STATEMENT

- 1.1 Community Living Elgin does not allow the use of any perquisites in any situation where these are provided through public funds.
- 1.2 This policy is based on three key principles of accountability, transparency and value for money.

2. DEFINITIONS

- 2.1 **Perquisite** – is a perk or a privilege that is provided to an individual or to a group of individuals, provides person benefit and is not generally available to others.
- 2.2 **Accountability** – organizations are accountable for their use of public funds. All expenditures support business objectives for the effective performance of an individual's job.
- 2.3 **Transparency** – organizations are transparent to all stakeholders. The rules for perquisites are clear and easily understood.
- 2.4 **Value for Money** – taxpayers' dollars are used prudently and responsibly.

3. PROCEDURES

- 3.1 As a designated Broader Public Services organization, these rules apply to any person in the organization, including appointees, board members and employees.
- 3.2 These rules do not include:
 - Provisions of collective agreements
 - Insured benefits
 - Items generally available on a non-discriminatory basis for all or most employees (i.e. Employee Assistance Program - EAP)
 - Health and Safety requirements (i.e. personal protective equipment)
 - Employment accommodations made for human rights and/or accessibility considerations (i.e. special workstations, work hours, religious holidays)
 - Expenses covered under FIP-002, FIP-003 and FIP-023.
- 3.3 Perquisites that are not allowed are as follows:
 - Personal Club memberships paid with taxpayer dollars for recreation or socializing purposes (i.e. fitness clubs, golf clubs, social clubs)
 - Seasons tickets to cultural or sporting events
 - Clothing allowances not related to health and safety
 - Access to private health clinics (i.e. medical services outside of those provided by the provincial health care systems or by the employer's group insured benefit plans)
 - Professional advisory services for personal matters (i.e. tax or estate planning) beyond what is covered through the EAP

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- 3.4 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
- 3.5 A request for a perquisite at any level of the organization will not be approved. If such a request is made, it will be forwarded to the Executive Director who will rule on the request and document the ruling for audit purposes.

RESOURCE: Broader Public Sector Accountability Act 2010 (part IV.1: Perquisites)
Perquisites Directive August 2, 2011

CROSS REFERENCES:

- FIP-002 – Expense Procedure for Social Inclusion
FIP-003 – Travel Compensation
FIP-023 – Expense Claims