



### FINANCIAL SERVICES MANUAL

<b>Perquisites</b>		<b>PROCEDURE # FN 12.10</b>	
<b>APPROVED BY: Executive Director</b>		<b>APPROVAL DATE:</b>	<b>December 22, 2017</b>
<b>CROSS REFERENCE:</b> (if applicable)	Policy FN 12.10	<b>REVISION DATE:</b>	
		<b>REVIEW DATE:</b>	

#### 1.0 PROCEDURE

#### APPLICATION

This procedure provides a decision-making and accountability framework for perquisites and sets out rules on perquisites that are allowable and not allowable pursuant to the Broader [Public Sector Perquisites Directive](#).

The Society complies with the Ontario Broader Public Sector guidelines regarding the provision of perquisites and in consideration thereof:

- As a rule, the Society will not provide perquisites.
- In limited and exceptional circumstances, and with the approval of the Executive Director, a perquisite may only be considered where it is demonstrated to be a business-related requirement.
- Where a perquisite is deemed allowable and approved, proper document of the supporting expense and of the approval is completed and maintained for audited purposes. A summary of allowable perquisites will be made publicly available and will be posted on the Society's public website on an annual basis.

#### Principles

The Society's Policy and Procedure is based on 3 key principles:

- A) Accountability  
The Society is accountable for its use of public funds. All expenditures support business objectives
- B) Transparency  
The Society 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



**Requirements**

A perquisite is not allowable if it 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, and cannot be provided by any means including an offer of employment, as a promise of benefit, an employment contract, or a reimbursed expense:

- Club memberships for personal recreation or socializing purposes such as fitness clubs, golf clubs or social clubs
- Season 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 of those provided by the provincial health care system or by the Society's group insured benefit plans
- Professional advisory services for personal matters, such as tax or estate planning.

The following are not considered perquisites and therefore not subject to this procedure:

- Provisions of collective agreements and/or terms and conditions of employment;
- Insured benefits;
- Items general available on a non-discriminatory basis for all or more employees (e.g. an employee assistance program, pension plans) ;
- Health and safety requirements (e.g. provisions of work boots)
- Employment accommodations made for human rights and/or accessibility considerations (e.g. special workstations, work hours, religious holidays)
- Expenses covered under the Society's rules of travel, meals and hospitality;
- Training workshops, conferences and tuition reimbursement for work related courses.

**2.0 REVISION HISTORY**

<b>Policy Number</b>	<b>Date</b>	<b>Revised/Reviewed By</b>	<b>Description of Revision</b>
FN 3.10	Dec 22, 2017	V. McCauley	Original
FN 12. 10	January 2022	K. Parks	Revised – Procedure No., Format, Content