



**FINANCIAL SERVICES MANUAL**

<b>Section:</b>	7.0 Expense Claims
<b>Name:</b>	<i>Perquisites</i>
<b>Number:</b>	FN 7.4
<b>Approval:</b>	Executive Director/Board of Directors, December 1, 2025

**POLICY STATEMENT**

The **Children's Aid Society of the District of Nipissing and Parry Sound (the "Society")** is committed to complying with the Ontario Broader Public Sector (BPS) guidelines regarding perquisites. The Society ensures accountability, transparency, and prudent use of public resources in accordance with the [Broader Public Sector Perquisites Directive](#). Perquisites will generally not be provided, except in limited, exceptional, and business-related circumstances approved by the Executive Director.

<b>Supporting Documents</b>	<b>Document Link</b>
Forms	
Manuals	
Protocols	

**PROCEDURE**

This procedure establishes a decision-making and accountability framework for perquisites, defining allowable and non-allowable items, and ensuring documentation and reporting requirements are met in accordance with BPS standards.

**General Principles**

- As a general rule, the Society will not provide perquisites.
- In exceptional circumstances, a perquisite may only be considered where it is demonstrated to be business-related and approved by the Executive Director.

- Proper documentation of both the expense and the approval must be completed and maintained for audit purposes.
- A summary of allowable perquisites will be publicly available and posted on the Society's website annually.

### **Definition and Allowability**

A perquisite is an item or service provided to an individual that is not part of standard compensation or a collective agreement benefit. To be allowable, it must:

1. Be necessary for the effective performance of an individual's job; and
2. Have a direct business-related purpose.

### **Prohibited Perquisites**

Under no circumstances will the Society provide the following:

- Club memberships for personal recreation or socializing (e.g., fitness clubs, golf clubs, social clubs)
- Season tickets to cultural or sporting events
- Clothing allowances not related to health, safety, or special job requirements
- Access to private health clinics or medical services outside the provincial healthcare system or group insured benefit plans
- Professional advisory services for personal matters, including tax or estate planning

### **Exclusions from Perquisites**

The following are not considered perquisites and are therefore outside the scope of this procedure:

- Provisions of collective agreements or terms and conditions of employment
- Insured benefits under the Society's group plans
- Items generally available to all employees on a non-discriminatory basis (e.g., employee assistance programs, pension plans)
- Health and safety requirements (e.g., work boots)
- Employment accommodations for human rights and accessibility considerations (e.g., special workstations, flexible work hours, religious holidays)

- Expenses already covered under the Society's Travel, Meals, and Hospitality procedures
- Training, workshops, conferences, or tuition reimbursement for work-related courses

### **Documentation and Accountability**

All approved perquisites must be documented, including:

- A clear description of the perquisite and its business-related purpose
- Approval from the Executive Director
- Supporting receipts and records retained for audit purposes