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Procedures Approved by Executive Director:	Procedures Approved by the Board of Directors
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Perquisites

Policy Statement

Community Living Dufferin (CLD) prohibits the granting of perquisites to employees in accordance with the Broader Public Sector Perquisites Directive established by the Government of Ontario's Management Board of Cabinet under the Broader Public Sector Accountability Act, 2010, Part IV.I: Perquisites.

Purpose

To ensure that CLD maintains sound financial management practices and complies with the Broader Public Sector Directives regarding Procurement, Expenses, and Perquisites.

Definitions

Perquisite refers to a privilege that is provided to an individual or a group of individuals that provide a personal benefit and is not generally available to others. A perquisite is not allowable if it is not a business-related requirement.

Procedures

The following perquisites are not allowed under any circumstances:

- 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
- Professional advisory services for personal matters, such as tax or estate planning
- Access to private health clinics – medical services outside those provided by the provincial health care system or by CLD's group benefit plan

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.

Allowable perquisites include the following:

- Allowable perquisites must be modest, and they must be a business related requirement for the effective performance of an individual's job.

• These perquisites are paid for by the Association with funds separate from the donation stream and they include but are not limited to:

- Refreshments provided at extended team meetings or training/orientation sessions);
- Coffee, cream, milk, sugar for guests at the main office; - refreshments provided at Board and Committee meetings.

• The same expenditures noted above, made for the Annual General Meeting, or a Strategic Planning session, attended by board members, supported people and other guests, would be an allowable hospitality expense.

Summary information to the effect that CLD does not expend public funds on perquisites of any kind will be made publicly available, annually, via the agency's website.

Forms For Use with These Procedures

None

Reference Material

Broader Public Sector Perquisites Directive

Additional Review Dates

None