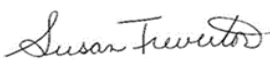
	POLICIES & PROCEDURES MANUAL
SECTION 5 – FINANCE & ADMINISTRATION POLICY #F&A-12	SUBJECT: Expenditures & Perquisites
APPROVED:  <hr/> Executive Director	DATE APPROVED: December 2008 DATE REVISED: January 2010, January 2016, January 2021

POLICY STATEMENT

This policy sets out provisions and rules for expenses (including perquisites) in accordance with the Ontario Governments’ Broader Public Service Accountability act.

Definition

A perquisite refers to a privilege offered to an individual, or a group of individuals, that provides a personal benefit and is not generally available to others.

PROCEDURE

This policy is applicable to all employees, volunteers, and members of the Board of Directors of Community Living Prince Edward (CLPE).

This policy does not apply to the following:

- ❖ provisions of any Collective Agreement,
- ❖ insured benefits,
- ❖ items generally available on a non-discriminatory basis for all or most employees,
- ❖ health and safety requirements,
- ❖ employment accommodations made for human rights and/or accessibility considerations,
- ❖ expenses covered under F&A-15 – “Travel Expense Claims” and F&A-17 – “Hospitality”.

PRINCIPLES

This policy is based on the following principles:

a) *Accountability*

CLPE is accountable for its use of public funds, decisions, and all expenses support business objectives in keeping with the guidelines as defined in the “*Broader Public Sector Accountability Act*”.

b) *Transparency*

CLPE is transparent to all stakeholders. The rules for expenses are clear, easily understood, and available to the public.

c) *Value for Money*

Taxpayer dollars are used prudently and responsibly.

d) *Fairness*

Legitimate authorized expenses incurred during business are reimbursed.

e) *Accessibility*

Accessibility requirements and legislation will be considered for all renovations, new builds and purchases of equipment, materials, accommodations etc.

Perquisites Which Are Not Permitted

The following are perquisites that are not permitted under any circumstance:

- ❖ 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 i.e., medical services outside those provided by the provincial health care system or by the employer’s group insured benefit plans,
- ❖ professional advisory services for personal matters, such as tax or estate planning.
- ❖ Alcoholic beverages shall not be reimbursed through public funds under any circumstances. For functions that are paid by Association Reserve funds, the President and Executive Director, together, may approve individual exceptions to this restriction to reimburse the costs to purchase alcoholic beverages.

- ❖ Expenses of a political party, campaign, political action committee, or other organization established for influencing the outcomes of elections, whether direct or indirect, are prohibited.

Authority for Approvals

Perquisites are allowable only in limited and exceptional circumstances where it is demonstrated to be a business-related requirement for the effective performance of an employee's job. Approvals for these types of perquisites must be obtained by the Executive Director or Community Living Prince Edward's Board of Directors where the perquisites apply to the Executive Director.

Employee Appreciation and Recognition

The cost of light refreshments or meals associated with employee appreciation or recognition will not be reimbursed by the organization. Other monetary costs for employee appreciation or recognition fall within the area of employee compensation in the employer-employee relationship and will be approved at the discretion of the Executive Director of CLPE and always in compliance with Canada Revenue Agency taxation rules governing employee awards.

Documentation

All documentation and records for perquisites will be in keeping with Community Living Prince Edward's Purchasing Policy.

Reporting Allowable Perquisites Publicly

Should an allowable perquisite exist, a summary identifying the type of perquisite and value will be disclosed in conjunction with the "Public-Sector Salary Disclosure" on an annual basis.

POSTING

This policy will be posted, in accessible format, on CLPE's website so it is available to the public.

***It is an expectation of all employees to adhere to this policy.
Any violation of the policy may be grounds for disciplinary action up to and including
termination of employment.***