



779 Base Line Road East
London, Ontario N6C 5Y6

Manual Code	FIN.0420
Subject	Perquisites
Policy Section	Finance
Policy Subsection	Accounts Payable
Date	July 2016

Policy or Goal Statement: The payment or reimbursement of perquisites is not permitted if they are not in compliance with the Perquisites Directive mandated under the Broader Public Sector Accountability Act, 2010.

Scope: This policy applies to all Thames Valley Children's Centre ("TVCC") expenses incurred by staff or members of the Board of Directors, related to all programs and all sources of funding.

Definition: For the purposes of this policy, a perquisite refers to a privilege that is provided to an individual or to a group of individuals, provides a personal benefit, is not a business-related requirement and is not generally available to all.

Perquisites Specifically Prohibited:

A/ Not allowed 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, medical services outside of 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.

These privileges are not 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.

B/ Any perquisites not specifically identified above but which are not related to business requirements.

C/ The following items are not considered perquisites for the purposes of this policy:

- provisions of collective agreements
- insured benefits

- items generally available on a non-discriminatory basis for all or most employees (e.g. an employee assistance program, pension plans)
- health and safety requirements (e.g. provision of work boots)
- employment accommodations made for human rights and/or accessibility considerations (e.g. special workstations, work hours, religious holidays)
- expenses covered under an policies on travel, meals and other expense reimbursement (established in accordance with the BPS Expenses Directive).

Accountability and Authorization: In limited and exceptional circumstances, where it is demonstrated to be a business related requirement for the effective performance of an individual's job, a perquisite may be allowable.

In such circumstances the rationale must be documented and requires approval of the CEO or the Board Chair if the CEO is receiving the perquisite. A record must be kept of all approved perquisites and will be reported annually on the TVCC website.

Cross References: FIN.0402 Corporate Expense Reimbursement
FIN.0418 Travel - Mileage
FIN.0419Travel – Not Mileage

Revised/Supersedes: New

Review: Tri-annually - Director, Finance

Distribution: Executive Office, Centre-wide

Chief Executive Officer

 Title

Signature John A La Porta

Date July 14/2016

Director, Finance

 Title

Signature Flisk

Date July 14, 2016