



Community Living South Muskoka

PERQUISITES

Policy & Procedure

Approved by:	Board of Directors	Number: 7-190
Date:	October 23, 2023	Page 1 of 2
Revised:		

Section:	Financial
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SCOPE:

All Members, Board of Directors, employees, and volunteers.

POLICY STATEMENT:

A perquisite is not allowable if it is 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.

PRINCIPLES:

This directive is based on three key principles.

- A) Accountability
 - CLSM is accountable for their use of public funds. All expenditures support business objectives.
- B) Transparency
 - CLSM 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.

GUIDELINES:

1. The following perquisites are 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 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.

Community Living South Muskoka
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Number: 7-190

Policy & Procedure

Page 2 of 2

2. These privileges cannot be provided by any means, including:
 - an offer of employment letter, as a promise of a benefit
 - an employment contract, or
 - reimbursement of an expense.

3. Following are not considered Rules on perquisites:
 - Provisions under collective agreements
 - Insured benefits
 - Health and Safety requirements
 - Expenses covered under Community Living South Muskoka's employee expense policy.
 - Staff employee appreciation

4. Perquisites that are not related to business requirements are not allowed

5. Perquisites should only be approved by Directors and should follow CLSM's purchasing policy requirements.

6. 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 individual's job.