

2.10 Perquisites

POLICY

Catulpa's financial administration is governed by the Ontario Broader Public Sector Accountability Act. This Act establishes requirements in the areas of compensation, expenses, perquisites, business documents and procurement, and is designed to improve accountability and transparency across the Broader Public Sector (BPS).

Specifically, this Policy applies to Board members, staff and volunteers, providing direction on the management of perquisites.

PROCEDURES

Definition

A perquisite (or perk) refers to a privilege that is provided to an individual or to a group of individuals as a result of their employment or volunteer status with Catulpa and is not generally available to others.

The following items are *not* considered perquisites:

- Provisions of collective agreements
- Items generally available on a non-discriminatory basis for all or most employees (e.g. Employee Assistance Programs or pension plans)
- Employment accommodations made for human rights and/or accessibility considerations (e.g. special workstations, work hours, religious holidays)
- Expenses covered under an organization's rules on travel, meals and hospitality (established in accordance with the BPS.)

Perquisites Which Are Not Permitted

The following perquisites are not permitted under any circumstance:

- 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
- 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

Authority for Approval

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. Approvals for these types of perquisites must be obtained from the Executive Director, or the Board of Directors where the perquisites apply to the Executive Director.

Record Keeping

Records of costs and approvals for perquisites will follow Catulpa Purchase Requisition Process.






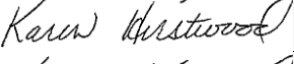
Reporting Allowable Perquisites Publicly

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.

INDICATORS

1. Catulpa is in compliance with the perquisite directive of the BPS.
2. Any perquisites received were limited and only made in exceptional circumstances relating to the business of the organization and approved by the Executive Director or Board.
3. A summary of allowable perquisites, should any exist, identifies the type and value of each and will be posted in conjunction with the annual public sector salary disclosure form.

Next Review	June 2023
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Date	Action (Approval, Revision, Review)	Signature
October 2022	Revision	
July 2016	Approval	
May 2018	Revision	
November 2018	Review	
November 2019	Review	
November 2020	Review	
November 2021	Review	