
	STATEMENT OF POLICY AND PROCEDURE				
	Policy Manual	Finance & Accounting	Policy Number:		
	Section	Expense Authorization	Issued	2019-11-19	
	Subject	Perquisites	Effective	2019-11-19	
	Authorized:	Viviane Lapointe			

PURPOSE To set out the requirement for the designated Broader Public Sector (BPS) organizations in establishing rules on perquisites, where provisions for such are publicly funded.

DEFINITION A perquisite refers to a privilege of the following characteristics:

- it provides a personal benefit
- it is provided to an individual or to a group of individuals
- it is not generally available to others

**SCOPE/
RESPONSIBILITY** This policy applies to the following groups:

- CLGS Employees
- CLGS Board Members
- Appointees
- Contractors



This policy does not consider the following to be perquisites:

- Provisions under Collective Agreements
- Insured benefits
- Items available on a non-discriminatory basis for all or most employees (e.g. employee assistance programs, pension plans, training)
- Health and Safety requirements
- Employment accommodations issued to address human rights and/or accessibility
- Expenses for travel, meals, and hospitality (established in accordance with BPS Expenses Directive)

POLICY Principles

This policy is based on three key principles:

- Accountability
The organization is responsible for ensuring that any payment of perquisites is done in a manner consistent with the Broader Public Sector Perquisites Directive.

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- **Transparency**
The organization is transparent to all stakeholders. The rules for reimbursing perquisites are clear, easily understood, and available to the public.
- **Value for Money**
Taxpayer dollars are used prudently and responsibly.

General Rule

A perquisite is 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.



The following perquisites are not permitted under any circumstances:

- 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

PROCEDURES

Accountability Framework

- CLGS is responsible for maintaining appropriate controls and checks as part of its accountability.
- The authorizing officer is responsible for ensuring that (1) the payment of perquisites are within the conditions of this policy, that (2) payment is being charged to an appropriate account, and that (3) payment includes all appropriate documentation.
- No person shall authorize any perquisite that may confer a benefit on that same person.
- CLGS reserves the right to deduct from any claim for reimbursement any perquisite deemed inappropriate, unauthorized, or unsubstantiated by proper receipts in accordance with the present policy.

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- Each payment of a perquisite processed by Accounts Payable will be subject to the organization’s internal audit procedure, which includes review by the Finance Manager or his or her designate prior to payment.
- This policy must be posted on the CLGS website in an accessible form so that it is available to the public.

Claimant’s Responsibilities

- The claimant must obtain approval from the Executive Director, or his or her designate before incurring any expenses associated with a perquisite. The Executive Director will obtain approval from the President of the Board of Directors or his or her designate.
- Expense reports for approved perquisites must be submitted on an approved form with original, itemized receipts attached. All expenses must be approved prior to payment by the Executive Director or his or her designate. Expenses submitted by the Executive Director will be approved – prior to payment – by the President of the Board of Directors or his or her designate.
- The claimant is responsible for ensuring that claims for reimbursement are accurate, conform to this policy, and conform to any funding agency rules.
- Claimants are responsible for returning any overpayment amounts (where expenses are subject to subsequent review); such established overpayments are considered a debt on the part of the claimant, which is owed to the organization.
- All claims for reimbursement must be submitted prior to leaving the employment of CLGS.

REFERENCES AND RELATED DOCUMENTS ATTACHMENTS AND FORMS

- Broader Public Sector Expenses Directive, July 1, 2011
- Broader Public Sector Perquisites Directive, August 2, 2011