

<b>Policy Title: Perquisites</b>	<b>Approval Date: April 8, 2013</b>
<b>Policy Type: Finance</b>	<b>Revision Date(s): February 21, 2017, June 24<sup>th</sup>, 2021</b>
<b>Policy Number: FS 17</b>	<b>Page: 1 of 2</b>

**Cross Reference:** Accountability Agreement, Approval Authority Schedule

**Preamble:**

The Society is obliged to follow the Perquisites Directive issued by the Ontario Ministry of Finance applying to all broader public sector organizations under the authority of the *Broader Public Sector Accountability Act, 2010* (Part IV.1: Perquisites), the "Act". The Act sets out provisions for perquisites that are allowable and those that are not.

The requirements set out in this policy are intended to insure accountability of public funds and transparency for designated broader public sector (BPS) organizations<sup>1</sup>, contributing to greater alignment with the high standards expected in ministries and agencies of the Government of Ontario.

**Application:**

The Directive and this policy apply to Employees, Board Members, Foster Parents and Volunteers.

This provisions of this operational practice and the provisions of the directive do not supersede the following:

- provisions of collective agreements
- insured benefits (for example: employee health 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 organization's rules on travel, meals and hospitality (established in accordance with the BPS Expenses Directive)

**Definitions:**

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

**POLICY:**

Procedure:

1. 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. The following requirements must be included in the perquisite rules for the organization.

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2. The following perquisites are not allowed under any circumstance:
  - a. club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs
  - b. seasons tickets to cultural or sporting events
  - c. clothing allowances not related to health and safety or special job requirements
  - d. access to private health clinics
  - e. medical services outside those provided by the provincial health care system or by the employer's group insured benefit plans
  - f. professional advisory services for personal matters, such as tax or estate planning
  
3. These privileges cannot be provided by any means, including:
  - a. an offer of employment letter, as a promise of a benefit,
  - b. an employment contract, or
  - c. reimbursement of an expense.
  
4. Where a perquisite is provided to an employee, it must be documented in writing, approved by the Executive Director and a copy of the approval must be included in the employee's file.
  
5. Perquisites involving the use of Society resources for personal or commercial purposes not relating to an individual's responsibilities to the Society or the extension of favourable commercial terms provided by Agency suppliers which are not otherwise available to the general public must be approved by the Executive Director.
  
6. Where a perquisite is provided to the Executive Director, the approval must be provided in writing by the Board President.
  
7. The approval shall extend only for a maximum period of 12 months and must be renewed as part of the employee's annual review. Where a perquisite is provided to a foster parent or volunteer, the details must be documented in writing and approved by the Director of Service. The approval will require renewal at least annually and the Director of Service shall set up a process for ensuring the approval are reviewed and renewed on a timely basis. The perquisite must have a valid business-related purpose necessary for the effective performance of an individual's role in the Society.
  
8. The Society is obliged to publicly disclose, at least on an annual basis, summary information regarding perquisites. Accordingly, all perquisite approvals will be provided to the Finance Manager or his designate to assist in the compilation of perquisite data for publication on the Society's website.

The Executive Director will provide an annual declaration that Perquisites offered by the Society to staff members have been approved.