

**STATEMENT OF POLICY and PROCEDURE**

Manual:	Board Manual, Policy and Procedure Manual	PP No.	<b>PRG 9.14</b>
Section:	Operational Agency	Issued:	Sep. 13, 2011
Subject:	<b>PERQUISITES POLICY</b>	Replaces:	Sep. 19, 2017
Issue to:	All Manual Holders	Page:	1 of 3
		Procedure Revised:	
Issued by:	Executive Director	<b>Dated:</b>	<b>Sep. 22, 2020</b>

**1 POLICY**

1.01 Employees are not allowed perquisites per the Broader Public Sector Perquisites Directive issued by the Government of Ontario’s Management Board of Cabinet under the authority of the Broader Public Sector Accountability Act, 2010, Part IV.1: Perquisites.

**2 PURPOSE**

2.01 The purpose of this Statement of Policy and Procedure is to set out the rules on perquisites provided through MCSS funds.

2.02 The directive provides for accountability transparency, to ensure government funds are used prudently and responsibly.

**3 SCOPE**

3.01 The Perquisites Policy applies to all board members, appointees, and employees of the agency.

**4 RESPONSIBILITY**

4.01 The Executive Director, Directors, and Managers are to ensure compliance with the ministry directive.

4.02 The Director of Corporate Services is responsible to ensure payments for items that are not in compliance with the Perquisites Policy are not approved or paid.

**5 DEFINITIONS**

5.01 “**Perquisite**” means a privilege that is provided to an individual or to a group of individuals that provides a personal benefit, and is not generally available to others. A perquisite is not allowable if it is not a business-related requirement.

**STATEMENT OF POLICY and PROCEDURE**

Manual:	Board Manual, Policy and Procedure Manual	PP No.	<b>PRG 9.14</b>
Section:	Operational Agency	Issued:	Sep. 13, 2011
Subject:	<b>PERQUISITES POLICY</b>	Replaces:	Sep. 19, 2017
Issue to:	All Manual Holders	Page:	2 of 3
		Procedure Revised:	
Issued by:	Executive Director	<b>Dated:</b>	<b>Sep. 22, 2020</b>

**6 REFERENCES and RELATED STATEMENTS of POLICY and PROCEDURE**

- FN 2.01 — Expense Authorization
- FN 2.05 — Travel Guidelines

**7 PROCEDURES**

**7.01 The following perquisites are not allowable under any circumstances:**

- (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 clinic medical services outside those provided by the provincial health care system or by the agency’s benefit plans;
- (e) professional advisory services for personal matters, such as tax or estate planning.

**7.02 The following are not considered perquisites:**

- provisions of collective agreements
- insured benefits
- items generally available on a non-discriminatory basis for all or most employees e.g., Employee Assistance Plans
- health and safety requirements e.g., work boots
- employment accommodations made for human rights and/or accessibility considerations e.g., special work stations, work hours, etc.
- expenses covered under the agency’s Travel Guidelines Policy

**STATEMENT OF POLICY and PROCEDURE**

Manual:	Board Manual, Policy and Procedure Manual	PP No.	<b>PRG 9.14</b>
Section:	Operational Agency	Issued:	Sep. 13, 2011
Subject:	<b>PERQUISITES POLICY</b>	Replaces:	Sep. 19, 2017
Issue to:	All Manual Holders	Page:	3 of 3
		Procedure Revised:	
Issued by:	Executive Director	<b>Dated:</b>	<b>Sep. 22, 2020</b>

**7.03 Approval**

- (a) A perquisite must be a business-related requirement for the effective performance of an individual's job.
- (b) A perquisite requires approval by the Executive Director or President of the Board of Directors.
- (c) The approval and recording of perquisites are recorded and stored according to the purchasing policies of the agency and are subject to verification and audit.

**7.04 Approval of a Gift in Lieu**

- (a) When an employee travelling on agency business has an opportunity to lodge with a friend or relative and in doing so shall reduce the overall cost to the agency, a gift in lieu for the host may be purchased at agency expense. Gifts are expected to be symbolic in nature and no more than \$50/day in cost.
- (b) Prior approval from the Executive Director is required to use this option.

**8 ATTACHMENTS**

None