



# HUMAN RESOURCES POLICIES

<b>Section:</b> Benefits	<b>Subject:</b> Perquisites	<b>Policy #:</b> 5.24
<b>Nature:</b> Operational Policy	<b>Authority:</b> Chief Executive Officer	<b>Accreditation:</b> Non-Mandatory
<b>Implementation Date:</b> 10/11	<b>Revision Dates:</b> 06/13	<b>Last Review Date:</b> 01/15
<b>Related Policies:</b> HR Policy 5.17 Expense Reimbursements		

## POLICY:

All employees, contractors, consultants and board members of Griffin Centre will abide by 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.

## Definition

A perquisite ("perk") is 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.

The purpose of this policy is to set out the rules on perquisites ("perks") provided through the Ministry of Community and Social Services (MCSS) funds to publicly-funded organizations. The directive provides for accountability and transparency to ensure government funds are used prudently and responsibly.

The following perks are not allowable under any circumstances:

- club memberships for personal recreation or socializing purposes (e.g. 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 and medical services outside those provided by the provincial health care system or by the Centre's group benefit plans;
- professional advisory services for personal matters such as tax or estate planning.

The above-mentioned perks cannot be provided by any means including:

- an offer of employment letter as a promise of benefit;
- an employment contract; or
- a reimbursement of an expense.

The following items are not considered perquisites in this policy:

- insured benefits (e.g. group benefit plans);
- items generally available on a non-discriminatory basis for all or most employees (e.g. a pension plan, or a discounted corporate rate at a fitness club paid by members);
- items required to meet health and safety requirements;
- employment accommodations made for human rights and/or accessibility considerations;
- expenses covered under the Centre's Expense Reimbursements (HR Policy 5.17).

## PROCEDURE:

This policy applies to all Griffin Centre board members, employees, consultants and contractors. 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. A perquisite requires approval by the Chief Executive Officer or other Executive designate. The approval of necessary perquisites is recorded, stored and subject to review and verification by Griffin Centre's appointed auditors on an annual basis.