

	Broader Public Sector Governance and Accountability Directive Policies
	Perquisites Policy OPS 125
Approval: Board of Directors	Implementation Date: June 1 2012
	Revision Date: September 2019

POLICY:

Meta 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).

PURPOSE:

The purpose of this policy is to set out the rules on perquisites through public funding. The directive provides for accountability and transparency, and to ensure that government funds are used prudently and responsibly. This policy applies to all employees, board members, appointees, consultants, contractors, vendors, students and volunteers. Meta does not offer Perquisites to its employees.

DEFINITIONS:

The term "Perquisite" or "perks", 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. To be allowed, a perquisite must be a business-related requirement for the effective performance of an individual's job.

PRINCIPLES

- A. Accountability:** Meta Centre is accountable for its use of public funds. All expenditures support business objectives.
- B. Transparency:** Meta Centre is transparent to all stakeholders. The rules for perquisites are clear and easily understood.
- C. Value for Money:** Meta Centre ensures that taxpayer dollars are used prudently and responsibly.

PROCEDURES:

The following items are not allowable under any circumstances:

- (a) Club memberships for personal recreation or socializing, 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, such as medical services outside those provided by the provincial health care system or by the Meta Centre's benefits plans.
- (e) Professional advisory services for personal matters, such as tax or estate planning.

The privileges mentioned above cannot be provided by any means, including:

- (a) An offer of employment letter, as a promise of a benefit.
- (b) An employment contract.
- (c) A reimbursement of an expense.

The following items are not considered perquisites in this policy:

- (a) Insured benefits.
- (b) Items generally available on a non-discriminatory basis for all or most employees, e.g. Employee Assistance Plans, Pension Plans, etc.
- (c) Health and Safety requirements, e.g. work boots, etc.
- (d) Employment accommodations made for human rights and/or accessibility considerations, e.g. special work stations, modified work hours, etc.
- (e) Expenses covered under Meta Centre Expense Policy

Approval and recording process on perquisites:

- (a) Perquisites must be business-related requirements for the effective performance of an individual's job.
- (b) A perquisite requires approval by the Executive Director, or designate. A perquisite for the Executive Director must be approved by the Board of Directors.
- (c) The approval and recording of perquisites must be recorded, stored and subject to verification and audit.
- (d) Perquisites will only be allowable in limited and exceptional circumstances where it is demonstrated to be a business-related requirement for the effective performance of an individual's job.
- (e) Summary information on perquisites (if any) will be included in a report which will be referenced on Meta Centre's Web Site. (A yearly summary on perquisites will be presented by the Executive Director as an annual rollup report to the Board of Directors and referenced (exclusive of personal information) on Meta Centre website.

EVALUATION:

This policy will be evaluated and reviewed annually by management.

REFERENCES:

www.fin.gov.on.ca/en/bpssupplychain/documents/bps_perquisites_directive.html