	18.3 Perquisites
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**POLICY:**

To provide for accountability and transparency and to ensure that government funds are used prudently and responsibly, Vita Community Living Services and Mens Sana Families for Mental Health (VITA) will abide by the all legislation and directives governing organizations that obtain public funding.

This policy applies to all employees, board members, consultants, contractors, vendors, students and volunteers.

**DEFINITIONS:**

**Perquisite (perks):** means a privilege that is provided to an individual or group of individuals that provides a personal benefit and is not generally available to others. A perquisite is not a business-related requirement.


The following 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 VITA policies and procedures.

**PROHIBITED PERQUISITES:**

The following perquisites are prohibited:

- 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 VITA's benefits plans.

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- e) Professional advisory services for personal matters, such as tax or estate planning.

The above perquisites cannot be provided by any means, including through:

- a) An offer of employment letter.
- b) An employment contract.
- c) A reimbursement of an expense.

**PROCEDURES:**

The following procedures must be followed when approving and recording permitted perquisites:

- a) Perquisites are allowable only in limited and exceptional circumstances where it is demonstrated to be a business-related requirement for the effective performance of the job.
- b) A perquisite requires approval by the Executive Director, Board Member or designate of either position. The Director of Finance must be notified of all approved perquisites.
- c) The approval and recording of perquisites are recorded, stored and subject to verification and audit by the Finance Department.
- d) Summary information on perquisites (if any) will be included in an annual report which will be available on VITA's web-site.

**Relevant Information:**

Broader Public Sector Accountability Act, 2010  
 Broader Public Sector Perquisite Directive (August, 2011), Management Board of Cabinet, Province of Ontario  
 2.23 Vacation and Travel with Members