

## Summary Information: Perquisites

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Under the authority of the Broader Public Sector Accountability Act, 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 perquisites are not allowed under any circumstance:

- Club memberships for personal recreation or socializing purposes, such as fitness clubs, golf clubs or social clubs
- Season tickets to cultural or sporting events
- Clothing allowance not related to health and safety or special job requirements
- Access to private health clinics –medical services outside those provided by the provincial health care system or by the employer's group insured benefit plan
- Professional advisory services for personal matters, such as tax or estate planning

The agency maintained compliance with the Broader Public Sector Perquisites Directive and did not provide any perquisites for the fiscal year ending March 31, 2024.