

Part: **Public Money and Property**
 Section: **General Revenue Fund and Revolving Funds**
 Subsection: **Payments from the GRF**
 Policy: **Education Expenses**

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Education Expenses

Objective

The objective is to outline the procedures for the payment of education expenses (i.e., Tuition and Book Education Allowance Program and the Education Leave Program and conferences and conventions).

Authority

The Financial Administration Act, 1993, section 28

Background

The Public Service Regulations, 1999, sections 75 and 76, state:

- 75
- (1) The permanent head supervising an employee may grant the employee education leave in accordance with commission policies.
 - (2) Education leave assistance and allowances are governed by commission policy.
- 76
- (1) An employee who is granted education leave must complete an education leave agreement in a format approved by the commission.
 - (2) An employee mentioned in subsection (1) must complete a return in service commitment that is in accordance with commission policy.
 - (3) The department in which an employee who is granted education leave is employed shall file a copy of the education leave agreement with the commission.

Provincial Comptroller Directives

- .01 Details on the Tuition and Book Education Allowance Program and the Education Leave Program Policy are provided in the Saskatchewan Public Service Commission's Human Resource Manual as follows:
- [Tuition and Book Education Allowance Program, PS 901-1](#); and
 - [Education Leave Program Policy, PS 901-2](#).
- .02 Allowances under the Tuition and Book Allowance Program are processed through the Government's central financial system. This is under the assumption that they are non-taxable.
- .03 Education Leave Allowance is taxable income. These allowances are processed through the central payroll system.

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- .04 Registration fees for work related conferences, conventions and training not part of the above-mentioned Public Service Commission programs are paid through the Government's central financial system. Approval from the permanent head or delegate is required for attendance.

References

[3100 Payments from the GRF](#)
[3101 GRF Payment Responsibilities](#)
[3132 Advances to Individuals](#)
[3136 Travel Expense Claims](#)
[3156 Taxes on Goods and Services](#)
[4400 Travel and Business Expenses](#)
[4420 Business Expenses for Ministry Officials](#)
[4425 Banquet Expenses](#)

[The Public Service Regulations, 1999, sections 75 and 76](#)

Saskatchewan Public Service Commission Human Resource Manual,
[PS 901-1](#), [PS 901-2](#)

Website:

Income Tax Information: Canada Revenue Agency
<https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/benefits-allowances/scholarships-bursaries-tuition-training.html>