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Retirement Expenses

Objective	<i>The objective is to outline the policy for honouring retiring employees.</i>
Authority	<i>The Financial Administration Act, 1993, clauses 5(a) and 5(d) and subsection 10(2)</i>
Applicability	This policy applies to ministries and Treasury Board Crowns (see Appendix B Public Agencies). This includes the funds they administer, except for trust and pension funds.
Treasury Board Policy	<p>.01 Retiring employees age 50 years or older with 10 or more years of service will be honoured with a gift valued at no more than \$10 per year of service (maximum \$350).</p> <p>.02 Ministries are to obtain the prior approval of the permanent head for the entire cost of retirement functions when total costs, excluding the retirement gift, are greater than \$500 per retiree.</p>
Provincial Comptroller Directives	<p>.03 Ministries are responsible for:</p> <ul style="list-style-type: none"> • purchasing appropriate gift(s) for eligible employees; • arranging a suitable function (e.g., reception, dinner, small banquet) at which gifts are to be presented; and • arranging for the minister, the permanent head or designate to make the presentation(s) on behalf of the Government of Saskatchewan. <p>.04 Ministries are to keep in mind that the purpose of a retirement function is to formally recognize an individual retiring from the public service and to provide a final occasion for those working with the individual to extend their best wishes.</p> <p>.05 In order to obtain prior approval in accordance with .02, ministries are to provide the permanent head with a complete summary of the retirement function.</p> <p>The submission to the permanent head should include details with respect to:</p> <ul style="list-style-type: none"> • employee (e.g., name, work location, home address, number of years of service, nature of service);

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- type of function (e.g., reception or come and go tea held during business hours, dinner or small banquet outside of regular business hours);
- location of function;
- extent of travel costs (if any) to be incurred;
- expected number of attendees; and
- total cost of the retirement function, including the gift, which is to be purchased in accordance with .01.

.06 When assessing the request for approval, the permanent head should consider the following:

- Banquet expenses are to comply with the policy for miscellaneous banquets in [Section 4425 Banquet Expenses](#).
- Employee travel costs are to be paid only when employees are conducting authorized government business. Simply attending a retirement function of another employee is not to constitute a basis for approving travel expenses.
- The type and cost of the function should be reasonable in relation to the employee's service (e.g., while a function for retiring employees with less than 10 years of service is not precluded, the number of years of service and nature of service are points of consideration for the type and cost of the function).
- Retirement functions must withstand public scrutiny and should not provide the appearance of lavish and indiscriminate spending.

References

[3101 GRF Payment Responsibilities](#)

[4405 Employee Travel](#)

[4425 Banquet Expenses](#)

[Saskatchewan Public Service Commission Human Resource Manual, PS 808-2](#)