

ADMINISTRATIVE PROCEDURE #106

HONORARIUMS – INDIGENOUS EDUCATION

BACKGROUND

This Administrative Procedure outlines the District's process for issuing honorariums to members of the Indigenous Education Council (IEC), Elders/Knowledge Keepers, and Indigenous community members who participate in school and District events. It is designed to ensure compliance with Canada Revenue Agency (CRA) requirements while respecting Indigenous cultural protocols and values.

Definitions

“**Honorarium**” means a token of appreciation for participation in events, ceremonies, or sharing of cultural knowledge.

“**IEC Member**” is an individual formally appointed to the Indigenous Education Council.

PROCEDURES

1. District Employees

District employees are not eligible for honorariums. If there are extenuating circumstances where an employee is paid an honorarium, all payments to District employees will be processed through Payroll and recorded on the employee's T4.

2. Payments to Non-employees

All payments to non-employees will be processed through Accounts Payable. Annual payments of \$500 or more (per CRA guidelines) will require an issuance of a T4A, if all required information for filing is available to the District.

3. Gifts vs. Payments for Services

For CRA purposes, all payments to IEC members and Elders are treated as payments for service. The District will request, in a letter or in person, a Social Insurance Number (SIN) and collect T4A information. If an individual declines to provide a SIN, the District will document the request as part of the District's due diligence.

Note on cultural protocol: Classifying ceremony (e.g., prayers and territory welcomes) as a paid “service” can be culturally insensitive; Elders and Knowledge Keepers do not sell cultural knowledge, and traditional knowledge cannot be bought. However, until the CRA changes its guidelines, we will treat the payments as a service for tax filing purposes only.

4. Honorariums to a Person with a Status Number

Honorariums to a person with a status number that are given in recognition for contributions made on-reserve are not taxable. Such payments must still be tracked and reported to CRA as exempt income.

PETTY CASH PROCEDURES

Petty cash is used to provide honorariums to Indigenous guests participating in school and District events and, occasionally, to reimburse travel expenses.

1. Request: The District Principal of Indigenous Education will request petty cash by emailing the Manager, Financial Services. The request must include the names of attendees, event location, event name, event date, amount requested, and the applicable GL code.
2. Withdrawal and Verification: The Manager, Financial Services will withdraw the approved cash, accompanied by a Junior Accountant who will serve as a second counter. A cash count will be performed both before and after the withdrawal.
3. The District Principal of Indigenous Education will pick up the cash and perform an independent count to confirm accuracy, then reply to the original request email with a confirmation of "received."
4. The Manager, Financial Services will save a PDF of the email correspondence in the Petty Cash folder as supporting documentation.

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Date Adopted:
Date(s) Revised:

2026-02

Cross References: