



INDIGENOUS HONORARIUM PAYMENTS PROCEDURE

Procedure Type:	Institutional	Initially Approved:	February 5, 2024
Procedure Sponsor:	Vice-President, Finance and Operations	Last Revised:	February 5, 2024
Administrative Responsibility:	Finance Department	Review Scheduled:	February 2029
Approver:	President and CEO		

A. PURPOSE

Alberta University of the Arts (AUArts) recognizes the importance of honorarium to Indigenous individuals in a culturally sensitive and respectful way once appropriate cultural protocols have been accepted.

Honoraria are a traditional custom in most Indigenous cultures. Procedures, guidelines and forms are available to assist faculty and staff when offering an honorarium. AUArts has a document entitled Elder Protocol and Guidelines, which briefly outlines the history and significance of cultural protocols and honoraria.

The AUArts host or convenor is responsible for graciously hosting Indigenous individuals at University events, gatherings and research.

The purpose of the Indigenous Honoraria Guidelines is to provide direction for the remuneration (honoraria) and culturally appropriate gifts within the university context.

B. GUIDELINES

1. EMPLOYMENT STATUS

- 1.1 This guideline applies only to Indigenous individuals who are not employees of AUArts.
- 1.2 For honoraria to Indigenous individuals who are AUArts employees, please contact Human Resources.
- 1.3 Independent contractors are not considered employees of AUArts.

2. HONORARIA AND GIFTS OF APPRECIATION

- 2.1 Honoraria should not be viewed as a payment for service but as a way of honouring the sharing of Traditional Knowledge and practices.
- 2.2 Honoraria may be issued through petty cash, cheque, electronic funds transfer (EFT), or gift card.
- 2.3 Honoraria will be offered privately between the Indigenous individual and the person offering the cultural protocol.

3. INCIDENTAL EXPENSES FOR TRAVEL REIMBURSEMENT

- 3.1 If the engagement of an Indigenous individual requires travel, it is appropriate for the institution to provide remuneration for these expenses. Such expenses may include: kilometer rate, meals (per-diem rate), parking, and accommodations.
- 3.2 Usually, reimbursement is processed using the Honorarium Payment Request form.
- 3.3 Gifts of appreciation (blankets, fabric, baskets, artwork) are often, but not always, publicly given after Knowledge is shared.

4. RESEARCH PARTICIPATION

- 4.1 An honorarium can be provided to a research participant in recognition of their contribution to a research project. It is recommended that the AUArts community consult Research Involving the First Nations, Inuit and Métis Peoples of Canada, Chapter 9 on the Tri-Council website.

5. RECOMMENDED HONORARIUM

- 5.1 The amounts indicated below are recommendations. Consideration should be given to the budgetary requirements of the unit and what is deemed meaningful in each situation. Incidental and travel expenses are not included in these amounts (AUArts guidelines should be followed to calculate incidental and travel expenses.)
- 5.2 For research participants, it is recommended that the AUArts community consult Research Involving the First Nations, Inuit and Métis Peoples of Canada, Chapter 9 on the Tri-Council website.
- 5.3 Honoraria should include preparation and travel time and may vary depending on time allocation, type of event and recipient.

Activity	Description	Benefits	Amount
Welcome, Prayer, Blessing	A territorial welcome, prayer, or a blessing for an event that requires an Elder or Knowledge Keeper to speak in public.	Sets the tone of an event and starts and/or ends an event in a good way.	▪ \$200-\$400 depending on ceremony, and time (present and preparation)
Formal Presentation, Honoured Guest	Invitation to have an Elder or honoured community member present at an event to give formal remarks.	Contribution of content and learnings to the event; knowledge sharing.	▪ \$300 for ½ day or less ▪ \$500 for full day
Classroom Presentation	A Knowledge Keeper may be invited to a class to speak on a specific topic that requires traditional knowledge/teachings and Indigenous-centred instruction.	Provides traditional teachings; Indigenization of the classroom.	▪ \$300 for ½ day or less ▪ \$500 for full day ▪ Plus supplies
Elder Support Person	Elders may request a support person/helper to ensure their needs are met.	The Elder feels safe in travelling and in a good place to provide services to the university.	▪ \$200 per person

Indigenous Mentor	An Indigenous mentor who has expertise related to Indigenous knowledge systems and/or ways of being.	Provides authentic Indigenous-centred direction, support, and instruction.	<ul style="list-style-type: none"> ▪ \$300 for ½ day or less ▪ \$500 for full day
Entertainment/Cultural Performance	Requesting a dancer, singer, or other artist to perform culturally, often with traditional regalia.	Provides meaningful experience to increase awareness of cultural activities; entertainment; informative.	<ul style="list-style-type: none"> ▪ 0-4hrs: \$200 per person

6. AREAS OF RESPONSIBILITY

- 6.1 Finance: Oversight of the honoraria payment process; forms, procedures and instructions.
- 6.2 Student Affairs: Maintain and safeguard petty cash float and gift card stock, disbursement of cash honoraria, collection and submission of acknowledgement of receipt forms, and submission of expense forms to replenish petty cash.

C. PROCEDURE

1. GENERAL

- 1.1 For Indigenous individuals who are not employees of AUArts, honoraria may be paid by cash or a gift card (see 2.1 below) or for EFT and cheque (see 2.2 below.) It is important to consult with the Indigenous honoraria recipient to determine which form of honoraria best meets their needs.
- 1.2 Honoraria recipients must provide the following personal information for compliance with Canada Revenue Agency regulations:
 - a) Full legal name
 - b) Current mailing address
 - c) Social Insurance Number
- 1.3 If the annual total of all honoraria received by an individual is larger than \$500, the Canada Revenue Agency (CRA) deems the amount as income, and AUArts is required to issue T4A tax forms. As a result, AUArts is required to obtain the Social Insurance Number of honoraria recipients and track the annual cumulative honoraria per individual. Annual amounts equal to or less than \$500 are not taxable, and a T4A will not be issued. However, AUArts is required to obtain this information even if the payment amount is under \$500.
- 1.4 Student Affairs maintains a petty cash float to make cash honorarium payments. The petty cash float is replenished by completing the Expense Claim form and sending it to accounts payable accompanied by the Honorarium Acknowledgement of Receipt form.

2. CASH AND GIFT CARD HONORARIA

- 2.1 Determine the amount of cash (see 2.6b below) / gift card (see 2.6c below) required for honoraria, including travel expenses.
- 2.2 To obtain cash, complete the Expense Claim form, at least ten working days before the event, to ensure sufficient funds in the petty cash float.
- 2.3 Submit the completed and signed form to Accounts Payable. Once the

request is processed, the funds will be deposited into the requestor's bank account.

- 2.4 To obtain a gift card, use a designated PCard for the purchase, per AUArts' PCard User Guidelines.
- 2.5 Before presenting cash/gift cards to the recipient, complete the Honorarium Acknowledgement of Receipt form. Complete one form for each recipient.
- 2.6 At the event, present the cash and obtain the recipient's name and signature on the Honorarium Acknowledgement of Receipt form.
 - a) If the recipient cannot sign for the payment, mark the box above the signature line labelled "Could not obtain signature."
 - b) The AUArts employee presenting the cash/gift card prints their name & signs as a witness on two (2) copies of the form.
 - c) One copy is provided to the recipient, and one copy is kept on file within the host department and used as a backup for future replenishments of petty cash funds.
- 2.7 Cheque and EFT honoraria
 - a) Complete the Honoree Registration form and Honorarium form for honorarium payments made by cheque or EFT.
 - b) Complete the Honorarium Payment Request form for honorarium payments made by cheque.
 - c) Provide one copy to the recipient (no signatures are required).
 - d) Submit the completed PDF forms to Accounts Payable to issue payment.

D. RELATED POLICIES

- Honorarium Payments Procedure

E. RELATED DOCUMENTS

- AUArts Elder Protocol and Guidelines
- Expense Claim Form
- Honorarium Acknowledgement of Receipt form
- Honorarium Payment Request form
- Honoree Registration with EFT form

F. REVISION HISTORY

Date (mm/dd/yyyy)	Description of Change	Sections	Person who Entered Revision (Position Title)	Person who Authorized Revision (Position Title)
02/05/2024	NEW Procedure	All	Vice-President, Finance and Operations	Vice-President, Finance and Operations