



THE UNIVERSITY OF BRITISH COLUMBIA

# INDIGENOUS FINANCE GUIDELINES

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THE UNIVERSITY OF BRITISH COLUMBIA

Indigenous Research Support Initiative  
VP Research & Innovation

## Indigenous Finance Guidelines

*A jointly sponsored initiative of Vice-President Research & Innovation  
and Vice-President Finance & Operations Portfolios*

University of British Columbia

# Overview

The [Indigenous Finance Guidelines](#) have been created to address a long unresolved issue at UBC – how to better support gift giving and compensation in reciprocal, respectful, relationship-based collaborations between Indigenous partners and UBC.

They provide recommended processes to promote payment parity across UBC for Indigenous partners and to ensure their payments are processed in a timely manner.



# Development

The Guidelines were developed in collaboration with Accounts Payable, Treasury, and the [Indigenous Research Support Initiative \(VP Research and Innovation\)](#). During the creation of this guide, numerous advisory groups, units, and portfolios at UBC have been consulted, including the Indigenous Strategic Plan Executive Advisory Committee, the [Indigenous Strategic Plan Implementation Committee](#), and the [Indigenous Advisory Committee \(to the Indigenous Research Support Initiative\)](#).

Additionally, the Guidelines have been generously supported by various Indigenous Elders and the Elders Circle from Vancouver Coastal Health.



# Development

More information:

[Indigenous Research Support Initiative \(IRSI\)](#)

[UBC Indigenous Financial Guidelines: Info Session & Discussion](#)





Payment Guidelines  
&  
Cultural Protocol

# Expenditure Guidelines | Monetary Gifts



- UBC’s Expenditure Guidelines operate under the guiding principle that employees use University funds for expenses incurred to conduct University business that are reasonable and appropriate.
- Given the integral value of working with Indigenous community partners, and the location of both UBC campuses on Indigenous lands, it follows that culturally appropriate practices and protocol are thus inherently reasonable and appropriate.
- Financial payment may take the form of gifts (also known as token of appreciation).
- Indigenous partners may refer to these gifts as honoraria. UBC considers honoraria as one-time payments for faculty or staff that go above and beyond their role’s expectations so while the terms honoraria and gifts are sometimes used interchangeably, UBC uses the terminology “gift” or “token of appreciation” rather than honoraria when referring to **culturally-appropriate payments** given in appreciation of Indigenous partners.

# Few Things to Note:

These guidelines are not intended to supersede payment arrangements established with consultants and other professionals that normally follow a fee-for-service contract model.

These guidelines speak to forms of engagement with Indigenous partners (including advising of a cultural nature, ceremonies, and territorial acknowledgements) that necessitate a gift rather than a payment for service. Although these gifts may be monetary in nature, they are:

- given in recognition of a person's respected cultural contributions, and to highlight the value of their unique and sacred knowledge, and
- not a payment for a service; rather, this exchange is a culturally appropriate manner to recognize appreciation for a person's time and teachings shared (such as cultural advising, knowledge sharing, an opening prayer at an event, or a territory welcome). Elders and Knowledge Keepers do not sell cultural knowledge, and traditional knowledge cannot be bought by an individual or institution.

All expenses should follow UBC policy, procedures, and Expenditure Guidelines, and any exceptions require appropriate approval.



# Gift-giving Protocol & Payment Guidelines

- Authentic gift-giving is an extremely important component of reciprocal relationship-building and should not be considered payment in exchange for services.
- Elders and/or Knowledge Keepers should be given gifts on the day they are performing a ceremony or providing other cultural contributions.

## Purchasing Indigenous Gifts

- Ensure that art is authentic, and that the medium is representative of the artist's culture;
- If you are hosting an event in a specific territory and want to honor that community, choose art that is made by the community's artists;
- Include the backstory of the gift; let the recipient know why you chose it for them.

## Monetary Gifts

- The gifting protocol does not negate the requirement for a monetary gift, where appropriate.
- In many cases, it is good practice to provide a monetary gift inside a card, along with a small gift that follows the protocol above.
- The monetary gift should not be treated as a payment; to treat it as such (and require a SIN, receipt, and personal information) can be “viewed as disrespectful and insinuate that the Indigenous [partner] is selling rather than sharing their knowledge”





# Payment Guidelines for Respectful Engagement with Indigenous Peoples

Activity	Request Details	Benefits	Minimum Suggested Gift
<i>Welcome/Prayer/Blessing</i>	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).
<i>Formal Presentation/Honoured Guest</i>	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.	\$400 for ½ day or less; \$800 for full day.
<i>Classroom Presentation</i>	A Knowledge Keeper or Indigenous faculty member may be invited to a class to speak on a specific topic that requires traditional knowledge/teachings and Indigenous-centered instruction.	Provides traditional teachings; Indigenousization of the classroom.	\$400 for ½ day or less; \$800 for full day.
<i>Elder Support Person</i>	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.	\$~250 depending on time commitment; also reimburse their travel (if applicable).
<i>Indigenous Mentor</i>	An Indigenous mentor has expertise related to Indigenous knowledge systems and/or ways of being.	Provides authentic Indigenous-centered direction, support, and instruction.	\$400 for ½ day or less; \$800 for full day.
<i>Entertainment/Cultural Performance</i>	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.	Varies; \$100 – \$1000 per artist (or set rates communicated by artist).
<i>Reimbursements for Travel</i>	Mileage to/from the event, parking costs, per diems (if travel requires meals on the go), and accommodation should all be offered as needed. These costs need to be covered for Elder support as well, if applicable.	Elders may need additional accommodations (in addition to an Elder Support Person) to ensure their health and wellness during their engagement with the university; <b>all of these types of support should be considered.</b>	Reimbursement at UBC Travel Policy rates.



# Okanagan Campus

For information specific to protocol involving Syilx representation at events and ceremonies on the UBC-Okanagan campus, please contact the Office of the Senior Advisor on Indigenous Affairs



## Payment Considerations

# Token of Appreciation

A Token of Appreciation to an Indigenous Partner may exceed the **\$100 limit outlined in the Expenditure Guidelines**. In this case, an exception can be made with the appropriate approval (e.g. dean or department head).

- Staff should secure all necessary approval before confirming amounts with recipients.
- It can be inappropriate to request that Elders and Knowledge Keepers sign a receipt as confirmation that they have received a gift, even if it is a financial requirement.

# Social Insurance Number (SIN)

- It may be culturally insensitive to ask for SINs when disbursing payments or monetary gifts
- SINs may need to be requested in order to issue a T4A for cumulative annual payments of more than \$500 to comply with CRA regulations.
- If UBC requests a SIN (documented over email or in the Cultural Advising Honoraria form) and the individual is not willing to provide it, UBC has completed its due diligence by asking.
- This cumulative \$500 does NOT include reimbursements for travel expenses, and only includes cash, near-cash (e.g. gift certificates), or in-kind (physical) gifts.



# Work Conducted on First Nations Reserve

Gifts to a person with a **status number** that are given in recognition for contributions made on reserve are not taxable. However, they are still reported to the CRA as exempt income, so this must still be tracked.

Can use “Status Indian (on Reserve)” spend category in Workday

Note: Only those who have applied for (and received) “Indian Status” under the Indian Act are eligible to use this spend category. It is not inclusive of all Indigenous Peoples in Canada, including non-status First Nations, the Métis, or Inuit) – please visit Indigenous Services Canada for more information on eligibility. We also recommend reading UBC’s Indigenous Peoples Language Guidelines (page 7) for further context on terminology regarding Indigenous Peoples. It is imperative to gather facts concerning “Indian Status” in a sensitive and culturally appropriate manner, through the correct channels.



# T4A Reporting

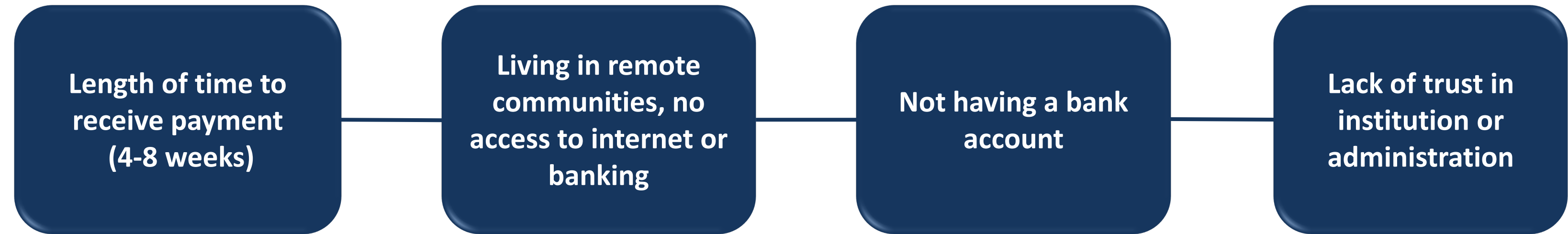
Payees receiving cash payments are not recorded within UBC's financial system. In order to produce T4A forms for amounts that exceed the threshold, Accounts Payable requests that information on those who receive cash payments be recorded via a website: <https://ap.share.ubc.ca/SitePages/T4A.aspx>

- If requesting a SIN is not appropriate, or the request has been made and declined, use the dummy SIN # 000-000-000
- If requesting other personal information is not appropriate, please note this



# Payment | Common Barriers

Community members may experience barriers in relation to the traditional reimbursement and payment process by UBC; these barriers include but are not limited to:



# Determine Payment Method and Recipient Relationship to UBC

It is recommended that different payment options be considered to determining what is most appropriate for the Indigenous partner (payee). Things to note:

1. Cultural protocol and/or cultural sensitivity may require payment during or directly following a partner's engagement with the university.
1. If the gift will be presented at the end of a ceremony (such as a welcome), it is customary to provide full payment in cash presented in an envelope with a thank you card.
2. If the individual requires the gift quickly, but does not face barriers including lacking a bank account or access to internet, Interac e-Transfer may be the best option.
3. If the individual regularly receives gifts from UBC, cheque or direct deposit may be more appropriate. Through conversation or prior knowledge, program staff will determine if the payee is amenable to giving UBC their personal details (SIN, address, Status, etc.) and signing documentation as required.





# Cultural Advising Honoraria & Community –Based Travel Forms

IRSI as developed user friendly **community-focused honoraria and travel reimbursement forms**, designed to better serve our Indigenous partners, while also meeting CRA requirements.

- IRSI’s Cultural Advising Honorarium & Fee for Services form is used to account for gifts, Tokens of Appreciation, and contractual payments provided for Indigenous partners.
- IRSI’s Community-Based Travel Reimbursement form is used to provide a wider range of options for reimbursement of community members’ travel
- One key feature is that, rather than requiring signatures from the gift recipient, **staff and faculty can to witness the form (sign and date) to confirm.**
- Available on IRSI’s [website](https://www.ubc.ca/irsi) or by emailing [irsi.info@ubc.ca](mailto:irsi.info@ubc.ca)

**Cultural Advising Honorarium & Fee for Services Form**

Quick tips are included on the reverse of this page. Contact IRSI at [irsi.info@ubc.ca](mailto:irsi.info@ubc.ca) or 604-627-2801 with questions, or for help determining whether the use of this form is appropriate, what information to collect, and what payment method(s) are available for recipients.

**A) Personal Information**

First Name	Last Name
Street Address	City, Prov., Postal Code
Phone	E-mail

**B) Project Information**

Name of project	Date
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Payment amount: \_\_\_\_\_ Is this activity taking place on reserve?  Yes  No

Reason for payment:  Honoraria / Token of Appreciation  Fee for service

Tokens of appreciation, honorariums and payments for services are taxable unless they take place on reserve and the recipient has First Nations status. If the total taxable amount paid by UBC in a year exceeds \$500, UBC is required by the Canada Revenue Agency (CRA) to issue a T4A slip.

Are you willing to provide your Social Insurance Number (SIN) to UBC?  Yes  No SIN: \_\_\_\_\_

Are you a "Status Indian" as defined by the Indian Act of Canada?  Yes  No  Prefer not to answer

**C) Payment Details**

Choose one of the following options:

Cash *To be given in person at event*  Interac e-transfer *E-mail required above*

*Note: Cash/e-transfer are not for UBC employees. In order to accommodate this request, ensure this payment request is received at least 2 weeks prior to the event or activity.*

Cheque  Addressed to person above  Addressed to organization, to be sent to:

Name of organization:
Address 1:
Address 2:
Contact Phone/E-mail:

Direct deposit *Available for those already registered for direct deposit or electronic payment with UBC -- to register, see reverse.*

Cash Received?  No  Yes -- if yes, indicate exact \$ amount received: \_\_\_\_\_

**D) Signatures**

Recipient signature:	Date:
Witness signature:	Date:
Staff signature:	Date:

**Community-Based Research Travel Reimbursement Form**

**A) Personal Information**

First Name	Last Name
Street Address	City, Prov., Postal Code
Phone	E-mail

**B) Project Information**

Name of project/event	Date
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Address of origin: Only if different from above

Traveling to: Exact address of destination

Method of travel: e.g. car, ferry, bus, flight

Additional charges: e.g. baggage fees, cab fare, parking, ferry ticket, etc.

*Note: For UBC policy, we require original receipts to reimburse all expenses (except for meals). Please bring receipts to the event, and/or mail them afterwards along with this form to the department processing your reimbursement.*

Meal Reimbursements

Date:	Breakfast	Lunch	Dinner
Date:	Breakfast	Lunch	Dinner
Date:	Breakfast	Lunch	Dinner

**C) Reimbursement Details**

Choose one of the following options:

Cash *To be given in person at event*  Interac e-transfer *E-mail required above*

*Note: Cash/e-transfer are not for UBC employees. In order to accommodate this request, we need to receive this form at least 2 weeks prior to the event.*

Cheque  Addressed to person above  Addressed to organization, to be sent to:

Name of organization:
Address 1:
Address 2:
Contact Phone/E-mail:

Direct deposit *Available for those already registered for direct deposit or electronic payment with UBC -- to register, see reverse.*

Cash Received?  No  Yes -- if yes, indicate exact \$ amount received: \_\_\_\_\_

**D) Signatures**

Recipient signature:	Recipient name:	Date:
Staff signature:	Staff name:	Date:





## METHODS OF PAYMENT

- Cash
- Interac e-transfer
- Cheque / Electronic Funds Transfer (EFT)
- Direct Deposit (Employee)

# Steps to Pay those not affiliated to UBC with Cash



Staff fills out HR Fast Track form before the event and submit to the HR representative

Staff requests a cash advance/spend authorization in Workday and attaches appropriate backup (i.e. HR Fast Track Form)

- When filling out the request, use **“Token of Appreciation”** in the Expense Item field. If the individual has “Indian Status,” and the activity took place on a reserve, instead use **“Status Indian (on reserve)”**
- The [cash advance/spend authorization](#) form will be reviewed by Accounts payable and approved by dept. before payment is made



# Steps to Pay those not affiliated to UBC with Cash continued



At the end of the events, present payment in an envelop or a thank you card.

Once funds are given, staff completes the honoraria or travel forms as back up for receiving cash

- It is important to have a witness present at every stage in this process, from putting cash into the envelope, transporting it to the event, and presenting the envelope to the payee.
- The witness should be a fellow employee, however if this is not possible then please engage a trusted event organizer.

- If the payee refuses to give UBC their SIN, then please make sure the **“No”** box to this question is ticked in the honorarium form
- The payee should also sign a receipt to acknowledge that cash was given. If it is inappropriate for the payee to fill out forms the staff member who distributed the cash and a witness (should be staff or faculty) can acknowledge and sign the receipt.

When clearing the cash advance, the backup should consist of:

- HR Fast Track form
- Communication acknowledging the payment amount
- The completed honoraria or travel forms (Appendix A)
- The completed receipt of cash form
- Any other documentation that is deemed necessary



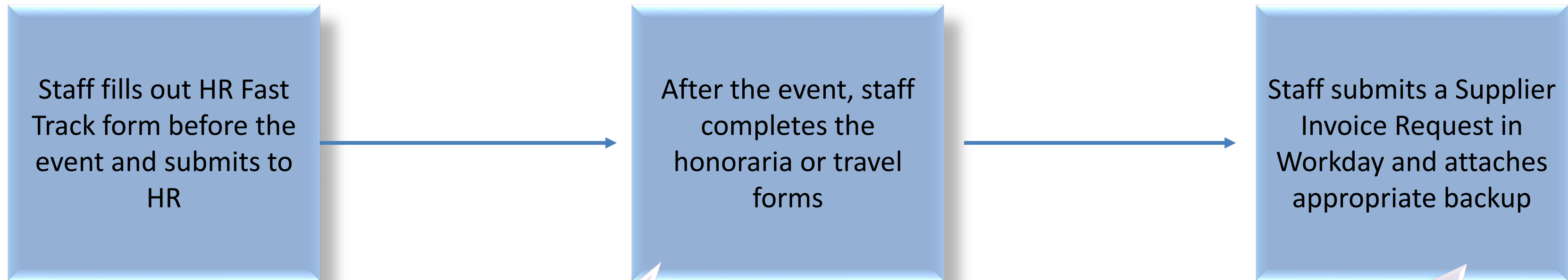
# Steps to Pay those not affiliated to UBC by Interac e-transfer

Follow the steps to pay by cash, except that once the cash advance has been deposited to a bank account, the staff member will then have to transfer funds to the payee via Interac after the event.

- Backup is the same (HR Fast Track form, honoraria or travel forms, etc.), the payee should still sign a receipt if appropriate. Documents showing funds have been transferred to the payee should be included (i.e., a screenshot of the confirmation that the transfer was sent).
- Follow all the steps to clear the cash advance and record the payment
- \*Interac transactions may incur bank charges, so the staff member should seek appropriate authorization for reimbursement before undertaking this process



# Steps to Pay those not affiliated to UBC by Cheque or EFT



- If the payee refuses to give UBC their SIN, then please make sure the **“No”** box to this question is ticked in the honorarium form

- Only those set up as a supplier can be paid by cheque or EFT, so if the payee is not a supplier then follow the procedure in the [knowledge base article](#)
- When filling out the Supplier Invoice Request, use **“Token of Appreciation”** in the Spend Category field unless the activity took place on a reserve by an individual with “Indian Status”, then use “Status Indian (on reserve)”

# Steps to Pay those not affiliated to UBC by Cheque or EFT

## Notes:

- Vendor set up should not burden the payee. Staff should undertake this task and not use the self-registration option offered by Workday
- Note that by default payment terms are set to 30 days net. To make a payment sooner, change the terms to **“IMMEDIATE”**. If this step is forgotten and the Supplier Invoice has been approved for payment, submit an ISC ticket, quoting the SI number and requesting the payment terms be updated.



# Steps to Pay Students

- Staff fill out the HR Fast Track form before the event and submit it to HR. Note that the payee does not fill out this form.
- If required as per the HR Fast Track Form, the student may also need to fill out an Employee Declaration for Services form. While the form is for employees only, it has been advised that students also fill out the form.
- If it is determined that the student is an independent contractor then follow steps to pay be cash, Interac or Cheque / EFT. If it is determined that the student is an employee then follow the steps to pay employees.
- Any travel incurred by students can be reimbursed via an Expense Report (may need to be submitted by Student Expense Initiator role on behalf of student)



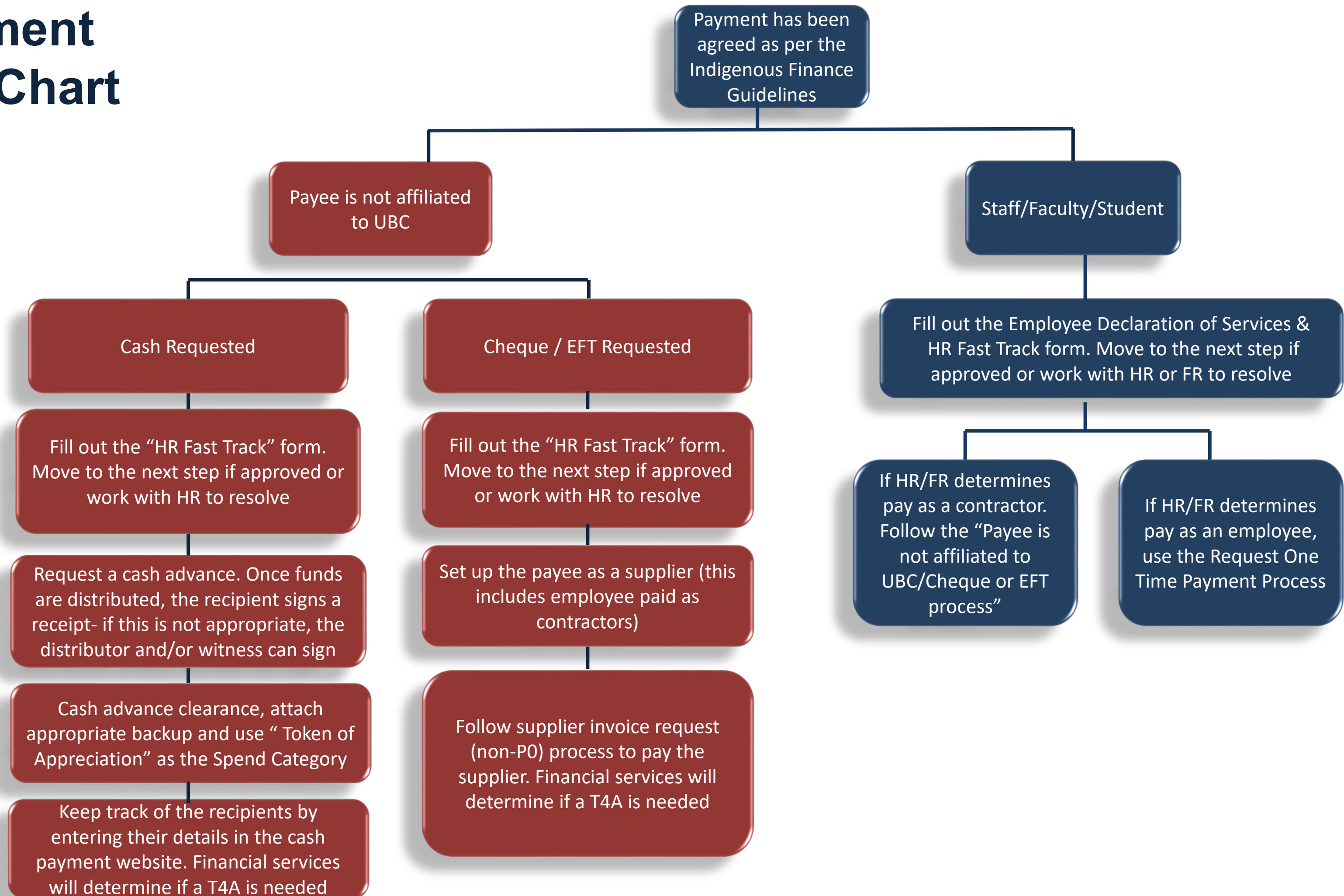


# Steps to Pay Employees

- Staff fill out the HR Fast Track form before the event and submit it to HR.
- If required as per the HR Fast Track Form, the employee may also need to fill out an Employee Declaration for Services form.
- If HR or Faculty Relations determines the payee is an independent contractor, move to ‘Steps to pay those not affiliated with UBC.
- Employees are paid after the event through the Request One Time Payment process, but this can only be processed by the payee’s home faculty. You may need to provide the following documents as backup:
  - HR Fast Track form
  - Employee Declaration of Services
  - Communication regarding the amount of the cash payment
  - The completed honoraria or travel forms
- Any travel incurred by employees should be reimbursed via [Expense Report](#)



# Payment Flow-Chart





Scenarios

# Scenarios

## 1) Community partner unemployed, self-employed, or has barriers to participation or receiving payment

- Elder / community partner who is unemployed or self-employed
- Cultural Knowledge Keeper
- Participates as an Elder in residence on project
- Faculty /staff/student include Elder compensation in grants
- Often called upon to participate in UBC events
- May or may not have a bank account
- Low trust of UBC – may have relationship with faculty/staff but not institution, may have no existing relationship with UBC
- Must be paid in cash
- Opportunity to set up a new process if Elder / partner will work with UBC repeatedly (provided they have a bank account)

- Elder/community partner who is unemployed
- Cultural Knowledge Keeper
- Participates 2 or 3 times a year on a project with faculty/staff/students
- Receives a gift of \$200 - \$400 each time
- May or may not have a bank account, most of life is in community
- Must be paid in cash (possibility of Interac e-transfers)

- Community partner has some barriers to participation
- Unemployed with different or temporary living situation
- No identification information or SIN
- Participates 2 or 3 times a year on a project with faculty/staff/students
- Receives an honorarium of \$200 - \$400 each time
- Faculty/staff/student may include compensation in grants
- May or may not have a bank account
- Must be paid in cash

### **Recommended Solution:**

- Pay in cash or e-transfer (for remote engagements); follow recommended process to request cash advance
- Have staff complete cultural advising honorarium form with witnessing procedure; ensure the “No” box is checked off on honoraria form regarding SIN
- Fill out HR Fast Track Form
- Follow reconciliation process once all documentation is complete and gift has been given
- Add Elder / community partner to Accounts Payable website (see p. 13, section 5) with gift amount (not including expenses reimbursed) for issuance of a T4A if partner receives 500\$ in one calendar year.



# Scenarios

## 2) Community partner with job security

- Elder/community partner who has job security
- Cultural Knowledge Keeper
- Highly respected individual, may not have relationship with UBC
- Called upon to participate in UBC events on an ad hoc basis, may only attend a few due to schedule and profile
- Has a bank account
- Must be paid and reimbursed for expenses at event or on date of event
- Reputational impact for UBC

- Elder/community partner who has job security
- Cultural Knowledge Keeper
- Participates as an Elder in residence on project
- Called upon to participate in UBC events
- Has a bank account
- Must be paid/reimbursed in timely manner
- Reputational impact for UBC

### **Recommended Solution:**

- Set the partner up as a Supplier on Workday
- Book and pay for travel and accommodations directly to cut down on reimbursements needed
- Prepare an invoice for remaining expenses (with receipts and documentation) & gift amount and request a cheque from Accounts Payable for full amount; receive prior to event date & request signature if appropriate (otherwise follow witnessing procedure). If receipts and documentation are not available in advance, they will need to be processed as a reimbursement after. Ensure to flag with Accounts Payable that this is a priority Cultural Advising payment (put in a ticket to the Integrated Service Centre).
- Add Elder / community partner to Accounts Payable website (see p. 13, section 5) with gift amount (not including expenses reimbursed) for issuance of a T4A if partner receives 500\$ in one calendar year.

# Scenarios

## 3) Community partner with current appointment at the University

- Elder/community partner who is employed by the University
- Cultural Knowledge Keeper
- Participates in multiple projects with multiple units at UBC, has multiple profiles created for payment
- Receives payment in different ways (i.e. as a faculty appointment, staff appointment, as a research grant participant, as honorarium recipient, as contractor)
- Paid as a vendor but always experiences delays in payments based on multiple profiles created in UBC system, exception is Purchase Order (PO) contract payments

### **Recommended Solution:**

- Begin the payment process ASAP to ensure there are no additional delays
- Complete cultural advising honoraria or fee for services (as appropriate) form with witnessing procedure, and fill out HR Fast Track Form and Employee Declaration of Services Form
- Send documentation to HR for their determination on how they will be paid

### **If payee is deemed an employee (staff or faculty):**

- The payee will need to receive payment through payroll as staff or faculty
- Follow Request One Time Payment process on Workday
- Communicate with partner re: status of payment if anything changes

### **If payee is deemed an independent contractor:**

- Set up as a Supplier (if not already) on Workday
- Put through Supplier Invoice Request process for the gift amount
- Communicate with partner re: status of payment if anything changes

# Q & A

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