



Effective Date: September 10, 2019

HONORARIUMS

Definitions

1. The following definitions apply to this Policy and the associated procedures:
 - **Entity** - a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in Cowichan Tribes' annual financial statements as per Public Sector Accounting Standards of the Canadian Public Sector Accounting Board;
 - **Honorarium** - any form of remuneration provided by Cowichan Tribes as a token of appreciation in recognition of professional, cultural or traditional services or acts;
2. Please refer to Cowichan Tribes' "Definitions Guide for Policies and Procedures" for the definition of other terms used in this Policy and the associated procedures.

Policy Directive:

In recognition of their service to Cowichan Tribes, the Chief and other Councillors shall receive an honorarium. Members of committees with duties and activities authorised by Council shall be provided with honorarium for committee related work, subject to funding. Also, other persons may receive honorarium for performing cultural/traditional services or acts on behalf of Cowichan Tribes, as per this Policy and the related procedures.

Related Cowichan Teachings

"Respect your Leaders and their decisions"** and **"Honour the Elders"

Applicable Legislation and Standards

3. Cowichan Tribes' practices respecting honorariums must comply with applicable legislation, standards and Cowichan Tribes' laws, policies and procedures, including:
 - i) Cowichan Tribes First Nation Financial Administration Law;
 - ii) First Nation Financial Management Board Standards;
 - iii) Labour legislation and standards;
 - iv) Cowichan Tribes' cultural protocol; and
 - v) *Canada Revenue Agency Act*.
4. For a listing of Cowichan Tribes' policies applicable to honorariums, please refer to the procedures associated with this Policy.



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Reason for Policy

5. The objectives of this Policy include:
 - i) Providing guidelines for Cowichan Tribes regarding the approval, payment, documentation and reporting of honorariums;
 - ii) Ensuring that the Chief and Council, and members of committees with duties authorized by Council, are provided with the appropriate honorariums;
 - iii) Ensuring the use of Cowichan Tribes' funds for honorariums is properly managed, and that honorariums are applied in a fair, consistent and transparent manner; and
 - iv) Ensuring that Cowichan Tribes' practices respecting the use and management of honorariums comply with all applicable requirements.

Consequences of Non-Compliance with Policy

6. Potential consequences of non-compliance with this Policy include:
 - i) Lack of clarity at Cowichan Tribes regarding the process for honorariums;
 - ii) Honorariums being provided in an inappropriate and/or inequitable manner;
 - iii) Lack of transparency and accountability regarding honoraria;
 - iv) Inappropriate use of financial resources; and
 - v) Breach of legislation, standards or Cowichan Tribes' laws, policies and procedures.

Policy Application

7. This Policy applies to or affects:
 - i) Chief and Council;
 - ii) Members of committees with duties and activities authorized by Council;
 - iii) Other persons who perform honorarium related services/acts for Cowichan Tribes;
 - iv) General Manager and Finance Department.

Policy Requirements

General - Honorariums

8. The Chief and Councillors of Cowichan Tribes in their capacity as elected officials are not considered employees of Cowichan Tribes. As such, they shall be paid honorariums for their service to Cowichan Tribes, as per this Policy and the associated procedures.
9. Subject to the proper authorization *and* availability of funding, Cowichan Tribes:
 - i) Shall provide honorariums to members of committees with duties and activities authorized by Council; and
 - ii) May, if warranted, also provide honorariums to other persons (e.g. community members, Elders, etc.) for cultural/traditional services or acts.



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10. The above honorariums shall be reviewed for appropriateness every two (2) years just prior to the elections for Chief and Council and, if required, adjusted in accordance with the Procedures related to this Policy.

Chief Honorarium, Travel Expenses and Related Restrictions

11. The Chief represents Cowichan Tribes on a full-time basis. In recognition of this service to Cowichan Tribes, the Chief shall be paid a yearly honoraria plus applicable Canada Pension Plan contributions during the Chief's elected term.
12. Additionally, the Chief is entitled to a monthly allowance for:
 - i) Local day to day travel; and
 - ii) Reimbursement of travel expenses for Council approved out of town travel.
13. The Chief, while in office, is not eligible to become and shall not act as an employee, contractor or sub-contractor of Cowichan Tribes or of a Cowichan Tribes' entity.
14. The Chief shall also not provide any services for payment to a Cowichan Tribes' entity, either personally or through any businesses in which the Chief holds a personal interest.

Councillor Honorariums and Travel Expenses

15. Councillors, other than the Chief, shall receive a monthly honorarium plus applicable Canada Pension Plan contributions during their elected term in office.
16. Councillors, other than the Chief, that are required or approved to attend Council related meetings shall be paid a set honorarium per meeting, subject to funding/budgets, and shall also receive provisions for travel to such meetings.

Authorization and Approval of Honorariums

17. Subject to the section below, requests for honorarium payments relating to the Chief, other Councillors, and members of committees with duties and activities authorized by Council, including any related travel provisions, must be preauthorized and approved in writing by the General Manager, or designate, in advance of any related commitments being made or payments being issued.
18. The prior written approval of the GM *and* the Finance Department is required wherever there is a request for an honorarium that is not covered by the above section, such as those discussed in subsection 9(ii) above (e.g., requests for honorariums for community members, including Elders).
19. No honorariums other than those set out in this Policy and the associated procedures shall be provided by Cowichan Tribes unless they are for authorized activities and have been appropriately approved in advance, in accordance with this and other applicable Cowichan Tribes' policies and procedures.



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20. Councillors and other persons eligible for honorariums under this Policy must be in good financial standing with Cowichan Tribes in order to receive the honorariums, and are required to pay, or make arrangements to pay, in full any outstanding debt owed to Cowichan Tribes, as per applicable Cowichan Tribes' policies and procedures.
21. Honorariums will only be paid via direct deposit, and directly to the respective person.

Honorariums Received from External Sources

22. Subject to the section below, employees (including Councillors who are employees) may, with the prior written approval of their immediate supervisor, receive honorariums from sources external to Cowichan Tribes for attending meetings, lectures, workshops and other such activities when conducted during their regular work hours.
23. However, the employees discussed in the above section must use their earned time off (i.e., vacation leave, overtime or compensatory time off, as applicable) or leave without pay to attend the aforementioned activities.
24. If employees or Councillors are acting in an official capacity on behalf of Cowichan Tribes (i.e., attending meetings, etc.) and are being remunerated by Cowichan Tribes for such activities, any honorariums received by them from external sources in relation to such activities must be paid directly, or submitted, to Cowichan Tribes as soon as practicable. Any related submissions shall be made by the respective employee or Councillor to the Finance Department, in conjunction with their immediate supervisor.

Honoraria Limitations and Records Management

25. Eligible honorarium recipients must personally attend and perform "in-person" the acts or services for which the respective honorarium is intended and provided for by Cowichan Tribes, unless otherwise agreed to in writing by Cowichan Tribes.
26. A former employee, who is requested by Cowichan Tribes to perform the same type of work as they did when they were employed by Cowichan Tribes, is not eligible for an honorarium *unless* the honorarium qualifies under Cowichan Tribes' cultural protocol. If the honorarium does not qualify under Cowichan Tribes' cultural protocol, the employee shall be hired and compensated via a Temporary Work Authorization (TWA)
27. Cowichan Tribes shall make and retain the proper records regarding honorariums, in accordance with pertinent records management requirements.