



School District No. 46 (Sunshine Coast)

Administrative Regulations

FINANCE (circulating until April 6, 2010)

draft

HONORARIA

1. Statement

School District No. 46 (Sunshine Coast) from time to time gives a small gift or payment (honorarium) in appreciation for services without a normal fee. The services involved vary, but are generally associated with presentations or guest speakers at school or District sponsored functions.

2. Definition

In this regulation:

“Honorarium” is defined as a token of appreciation (small gift or payment) given to an individual for services performed for which formal payment is not required. The arrangement between the individual and the School District is informal. It does not involve a contract and invoicing is not required.

3. Procedure

- a. In general, tokens of appreciation (cup, pen, etc.) are the preferred method of honoraria, but it is understood that from time to time it is necessary to give a small monetary reward.
- b. All monetary honoraria must be approved by the Administrator responsible for the program or activity and an account provided to process payment.
- c. The amount of an honorarium should not be geared to lost fees or wages, expenses or other opportunity costs incurred by the service provider, but to the amount of recognition appropriate for the service provided. Honoraria are in the range of \$50.00 and in no case should exceed \$200.00 for any one occurrence.
- d. If monetary honorarium is to be paid to an individual, the guidelines are as follows:
 - Monetary honoraria are paid by cheque through Accounts Payable and the person receiving the honorarium will receive a T4A for income tax reporting purposes
 - In order to process the request for honorarium, the following information must be provided: Full name, Address, and Social Insurance Number and function for which the honorarium is required.

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Date adopted:
Revised:

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HONORARIA (cont'd)

- Approved requests can be made via Purchase Order to the Accounts Payable Finance Assistant and are processed weekly in the Wednesday cheque run. Requests must be in by Monday at noon to be in that week's cheque run.
- Individuals who have been paid honoraria during the calendar year will receive a T4A, issued by Finance, showing the income as taxable.

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