

### 810-1 HONORARIA FOR INVITED EVENT PARTICIPANTS

The Government invites Elders, ceremonial guests, and others with knowledge of Inuit Qaujimajatuqangit to contribute their expertise and services to various events. The Government pays honoraria (financial payments) to recognize the valuable services these individuals provide. This directive establishes the Government's policy on paying honoraria to invited event participants.

# 1.0 POLICY STATEMENT

1.1 The Government benefits from seeking the input and advice of Elders and others who hold and keep Inuit Qaujimajatuqangit (IQ), and may compensate these individuals for the knowledge, expertise, and services they contribute to Government events.

#### 2.0 DIRECTIVE

- 2.1 The Government will pay honoraria to recognize individuals generally Elders, ceremonial guests, and other holders of Inuit Qaujimajatuqangit who have been invited to contribute to Government events. Group performances are not eligible for honorarium payments and payments for those performances must be stipulated in the corresponding service contracts.
- 2.2 When making an honorarium payment the Government shall follow the provisions of this directive and all procedures the Comptroller General may establish.

# 3.0 EFFECTIVE DATE

- 3.1 This directive takes effect January 1, 2023.
- 3.2 This directive replaces the following instruments:
  - FAM Directive 810 Honoraria (May 2008)

#### 4.0 AUTHORITIES AND DELEGATIONS

- 4.1 The Financial Management Board (FMB) issues this directive under the authority of section 5 of the <u>Financial Administration Act (FAA)</u>.
- 4.2 FMB has delegated to the Comptroller General the authority to issue, amend, and rescind procedures, standards, forms, and other policy tools related to this directive.

# 5.0 OBJECTIVES

- 5.1 The objective of this directive is to:
  - 5.1.1 Recognize and value the experiences and expertise of those who hold, keep, and share knowledge of Inuit Qaujimajatuqangit.
  - 5.1.2 Establish and communicate FMB expectations and general requirements related to making honorarium payments to invited guests.



#### 6.0 PROVISIONS

- 6.1 This directive applies to all government departments, boards, commissions, committees, councils, tribunals, advisory bodies, and public agencies controlled by the Government.
- 6.2 In this directive:
  - 6.2.1 **Ceremonial Guest** means any community member who shares skilled spiritual art forms and various other cultural practices. Ceremonial guests may be called upon for storytelling and/or teaching traditional knowledge in the form of acting, drum dancing, throat singing, songs, and traditional games.
  - 6.2.2 **Elder** means a person not defined by chronological age, but through bestowments from their respective communities based on collective respect and life experience that includes varying skillsets and expertise in cultural knowledge. Elders are identified by their community and will rarely identify themselves as such.
  - 6.2.3 **IQ Knowledge Keeper** means either an Elder or another community member who holds remarkable cultural and traditional knowledge and an important role within their community.
  - 6.2.4 **Event Attendee** means a person invited to attend an event who is neither a Ceremonial Guest, an Elder, an IQ Knowledge Keeper, or otherwise leading a portion of the event (e.g., presenter, keynote speaker, panel member, moderator, facilitator, paid interpreter, caterer, etc.).
  - 6.2.5 **Host Entity** means the Government department, agency, board, commission, committee, council, tribunal, or other body that is organizing, sponsoring, or otherwise hosting the event.
- 6.3 When the Government invites Elders, Ceremonial Guests, IQ Knowledge Keepers, or others to participate in events, the Host Entity will make honorarium payments to recognize these individuals for the eligible services they provide.
- 6.4 Services that are eligible for honorarium payments can include:
  - a) Contributing advice, opinions, insights, history, and analysis at events such as consultation sessions, conferences, seminars, dedications, award presentations, ceremonies, exhibitions, commemorations, and environmental surveys;
  - b) Leading ceremonial aspects of events (e.g., qulliq lighting), or contributing to an event through other cultural, traditional, or artistic ways;
  - c) Teaching or otherwise passing on Inuit Qaujimajatuqangit, Inuit Societal Values, and Inuit oral history to government employees, youth, and other community members during indoor and outdoor events (e.g., lectures, presentations, training events, field trips, IQ days); or
  - d) Providing casual interpretation or translation services where the use of a personal service contract is not feasible.

#### 6.5 Honorarium Rates

- 6.5.1 When making honorarium payments the Host Entity must use rates approved by FMB. The minimum honorarium payment is the half-day rate.
- 6.5.2 FMB approves the rates set out in Appendix A to this directive.
- 6.5.3 The Office of the Comptroller General shall review these rates every three years, or sooner as directed by the Comptroller General.
- 6.5.4 If a Minister wishes to pay an honorarium that is higher than the approved rates, the Board must approve an exception to the approved rates *before* the Host Entity communicates the rate to invited event participants or makes any payments.
- An honorarium is intended as respectful recognition for special services provided on occasion, and in this context does not establish or imply employment or contractual relationships with recipients.
- 6.7 Where an individual repeatedly provides services to Government, provides such services outside specific events, or agrees to payment terms ahead of time, the relationship is contractual in nature. In these cases, Government must make use of personal service contracts.
  - Refer to FAM 808-5 Personal Service Contracts for more information.
- An honorarium will not be paid to an individual who is already receiving an honorarium, wage, or other form of compensation from another source for the same event.
- 6.9 Government employees are not eligible to receive honorarium payments unless they are providing services to the event in a private capacity, outside normal working hours. Employees cannot receive both an honorarium and regular pay for the same service.
  - 6.9.1 If an employee receives an honorarium payment in error, it becomes a debt to Government and must be repaid to the entity that made the payment.
- 6.10 The Canada Revenue Agency (CRA) considers honoraria payments as taxable income. The Host Entity must process honorarium payments through the appropriate payroll function and subject them to payroll deduction requirements.
- 6.11 If an invited participant must travel to participate in the event the Host Entity may reimburse reasonable pre-authorized travel expenses in accordance with FMB directives and established procedures.
  - Refer to FAM 820-1 Duty Travel.
- 6.12 Where justified, the event lead (e.g., meeting Chair, conference coordinator, etc.) may approve an honorarium payment for up to one day of preparation ahead of each event.
- 6.13 The Executive Finance Office of the Host Entity may authorize honorarium advances in justified cases where the invited participant would not be able to attend the event without receiving an advance. In general, authorizing honorarium advances is not recommended and should be avoided.
- 6.14 The Host Entity is responsible to initiate, manage, and report on the recovery of all overpayments that may occur.



# 7.0 REFERENCES AND RESOURCES

- 7.1 Legislation and Regulations
  - Financial Administration Act
- 7.2 Related Instruments
  - FAM 808-5 Government Contracts Personal Service Contracts
  - FAM 820-1 Duty Travel
- 7.3 Enquiries
  - If you have questions about paying honoraria, please contact your departmental or public agency Corporate Services / Finance team.
  - If you have questions about this directive, please contact:

FAM@gov.nu.ca

The Office of the Comptroller General Department of Finance Government of Nunavut





# FAM DIRECTIVE 810-1 APPENDIX A – HONORARIUM RATES FOR INVITED EVENT PARTICIPANTS

# Honorarium Rates for Invited Event Participants

Effective January 1, 2023

Role	Rate
Ceremonial Guests	\$350 / day / individual
	Not for a group performance.
Event Attendee	\$400 / full day
	\$200 / half day
IQ Knowledge Holder / Keeper, Elder,	\$650 / full day
Keynote Speaker, Chair, Panellist, etc.	\$325 / half day

