Purchasing - Honorariums

Court's Accounting Manual - Section 07-03.01

Last Revised: 7/12/2021

Honorariums

Resources:

- See Section 01-01.00 Records Retention
- See 07-03.04 Forms and Instructions for Non-cash log;

Purpose:

Honorariums are sometimes given to guest speakers or presenters instead of cash payments for services. Some items are acceptable, for honorariums only, that would not be acceptable in other circumstances.

Policy:

- 1. No honorariums (as defined below) cans be given to a state employee or third-party who is otherwise being reimbursed/paid by the state for services (e.g., speakers fees, hourly wage or contract for services performed). In these cases, the payment itself is considered fair compensation to the service provider. For non-state employees, employee of a town, city, county or private company), who is not being reimbursed/paid for services, an honorarium can be given.
- 2. An honorarium should not exceed \$50 in value and be purchased as needed. Honorarium items are limited to:
 - a. Retail and Movie gift certificates
 - b. Confections
 - c. Silk plants or live floral arrangements. (This is the ONLY circumstance where purchasing live floral arrangements is allowable.)
 - d. Books
 - e. Gift baskets
- 3. The individual for whom the item is purchased is referenced in FINET or on the Purchasing card.

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