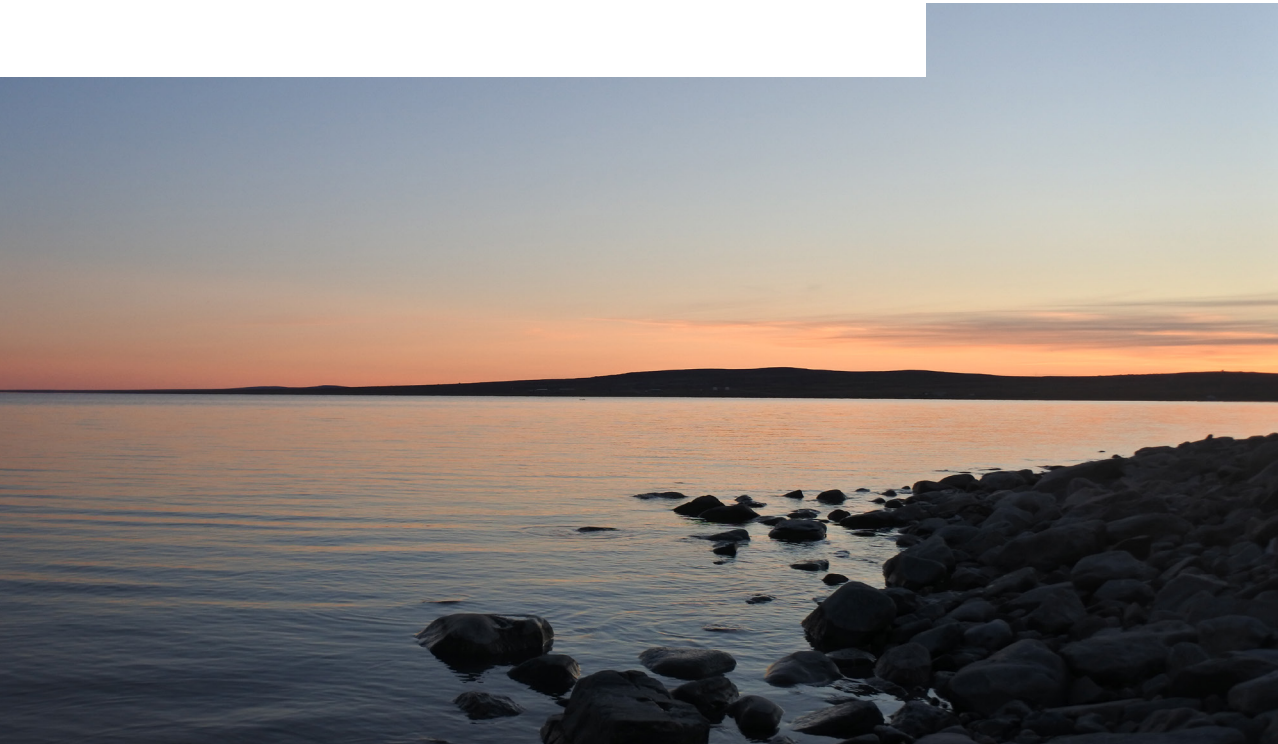


Killulark Arngna'naaq

Deregulate and Empower Language Teachers



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The Gordon Foundation undertakes research, leadership development and public dialogue so that public policies in Canada reflect a commitment to collaborative stewardship of our freshwater resources and to a people-driven, equitable and evolving North. Our mission is to promote innovative public policies for the North and in fresh water management based on our values of independent thought, protecting the environment, and full participation of indigenous people in the decisions that affect their well-being. Over the past quarter century The Gordon Foundation has invested over \$37 million in a wide variety of northern community initiatives and freshwater protection initiatives.



The Jane Glassco Northern Fellowship is a policy and leadership development program that recognizes leadership potential among northern Canadians who want to address the emerging policy challenges facing the North. The 18-month program is built around four regional gatherings and offers skills training, mentorship and networking opportunities. Through self-directed learning, group work and the collective sharing of knowledge, Fellows will foster a deeper understanding of important contemporary northern issues, and develop the skills and confidence to better articulate and share their ideas and policy research publicly. The Fellowship is intended for northerners between 25 and 35 years of age, who want to build a strong North that benefits all northerners. Through the Fellowship, we hope to foster a bond among the Fellows that will endure throughout their professional lives and support a pan-northern network.



Killulark Arngna'naaq is an Inuk originally from Qamanit'uaq (Baker Lake) Nunavut, but spent most of her childhood in, and is currently based in Yellowknife, NWT. She completed her BA through Trent University, her Masters of Management and Professional Accounting with the University of Toronto, and attained her CPA, CA designation through the Institute of Chartered Accountancy Ontario. Killulark is currently working for Tides Canada as their Northern Program Specialist.

Killulark hopes that the Jane Glassco Northern Fellowship will help her focus her goals.

INTRODUCTION

Since the inception of this paper, I have adjusted my perceptions towards work that is being done in the philanthropic sector. My largest recommendation in this paper suggests an amendment to the tax act to create an exception for the free flow of charitable dollars towards language revitalization work. Though I still believe that in our current structure this would be a beneficial amendment, I no longer believe that it would make substantial changes for the work that is being done as the entire structure of wealth distribution is not built for decolonization. Minor changes to federal regulations regarding the redistribution of wealth is not enough to change a broken system. Self-empowerment of Indigenous people will drive the changes needed to fuel language revitalization, and my largest recommendation does little to enable this, though I am inspired by the many people that are.

Approaches to supporting Indigenous language revitalization in the North at the Federal level is currently inappropriate, as it requires teachers and learners to distort their work and administrative structures to adapt to what governmental regulations perceive to be the most appropriate methodology for language work. This dilutes the capacity of entities completing actual language work. It is necessary to adapt the framework of ways that language revitalization work can be supported for widespread impact, allowing languages to flourish and expand in ways that our leaders envision and suggest. My focus in this analysis is on federal level work, as northern languages are not defined by jurisdictional boundaries, however, Inuit Nunangat in the political boundaries of Canada spans three territories and two provinces, each with varying regulations and support.

When I started out with the topic of Language Revitalization, my goal was fairly self-serving in that I wanted to learn my traditional language of Inuktitut. It was something that I have struggled with for many years living outside of Inuit Nunangat. As I began working through my policy topic, I tried to think of ways that policy could support and help Inuit who wanted to learn our language. As I progressed through my thoughts and research, I found many examples of impactful language revitalization work being done across the North, and recognized there is not necessarily one best way to learn and teach. There is a plethora of passionate individuals who are working towards teaching and learning their languages using methodologies applicable to the specific language. Further, many of our Indigenous leaders are working towards transforming Canadian language policy.

Indigenous peoples’ relationship with Canada has always been full of strife. In a modern context, the implications of this present us with two options: we can continue to go forward with this method of interaction, or we can identify that the relationship is problematic and work on improvements. Arguably, this latter process has taken initial steps towards improvement through the Truth and Reconciliation Commission (TRC) and the National Inquiry into Missing and Murdered Indigenous Women and Girls. The Final Reports of both these bodies include the recommendation to better include languages in national conversation. The TRC’s Calls to Action 13 to 17 address language and culture (Truth and Reconciliation Commission of Canada, 2015, p. 6). These recommendations outline several opportunities to improve language preservation and use within Canada, with a focus on the urgency of preservation and revitalization.

When initiating discussions about language work, it is equally important to keep in mind the need for communities to be empowered to develop their own approach in teaching and learning. As I read through the *Inuktitut Essentials* book I carry around with me, I think of how much of the language is based on root words:

NAGLIGIVAGIIT – I LOVE YOU

NAGLI – LOVE

TUKTUTUQ – SHE CAUGHT A CARIBOU

TUKTU – CARIBOU

I need to learn so many root words to become semi-fluent in Inuktitut. The words above are ones that I know and have known since I was little: *tuktu*, I am from the caribou Inuit, it has always been important to me; *nagli*, I have been loved. This is how I remember the words I know in Inuktitut best. However, this is my language and my learning, and there are so many languages across the North, including eleven official languages of the Northwest Territories alone. To even start to feed the flames of language revitalization, empowerment of many different efforts and ideas is needed. This will allow the foundations of teaching to be established and to normalize Indigenous language in a context that is appropriate for the language and culture of those that are learning and teaching.

POLICY OPTIONS, BACKGROUND & ANALYSIS

Recently there has been a tangible increase in publicity towards language revitalization efforts; there has been an increase in funding, both federally as well as jurisdictionally, as well as the recent passing of Bill C-91, the *Indigenous Languages Act*. As with all aspects of society, however, language revitalization also faces a scarcity of resources. The federal budget allocated significant funding towards language revitalization over the next five years; this is an important step towards supporting current efforts. However, I have concerns about the dollar amount that is being provided, as well as the lack of clarity regarding how the funding will be allocated. The *Aboriginal Languages Initiative*¹ application guidelines specify outright in the “Eligibility” section

1 <https://www.canada.ca/en/canadian-heritage/services/funding/aboriginal-peoples/languages.html>

that “[...]his funding is highly competitive... and requests typically exceed available funding.” Scarcity of resources is a pervasive problem in all funding pools. This can result in creating competition between programs and organizations who would, in a better world, be working together to strengthen and improve their efforts. A theoretical example of this collaboration would be two parallel language initiatives in two territories. Facilitating a conversation between the two programs would enable experience and knowledge sharing between the two entities, ideally resulting in improvements for both programs. However, given the scarcity of funding, the two theoretical programs may end up in competition for funding, damaging relationships, rather than enabling a positive mutually beneficial relationship.

The *Aboriginal Languages Initiative* application guidelines outline the requirements and the components of applications for language funding. These guidelines alone demonstrate the problematic nature of governmental funding in several ways. In my day job, I occasionally review applications submitted through the Languages Program; I am formally an accountant, but still I struggle with the budget component of this application due to the complexity and structure of the application file. Further, this funding is intended to support teaching of languages other than english and french; this application is only available in english and french, creating another barrier for people fluent in languages that they are trying to teach. The application is designed for the ease of use for the application reviewer rather than functionality for the applicant. It is unreasonable to create an application that is inaccessible for individuals or entities whose expertise is related to facilitating language revitalization.

The guidelines go on to outline specific requirements for projects that are applying for support, including entity types, projects, expenditures, and specific disallowed expenditures. Individually, each requirement outlines components of a project that should produce a successful language revitalization project. Collectively, however, all of these requirements force revitalization efforts to fit within a specific paradigm that the relevant department views to be a successful project. Indigenous language teachers should not have to adapt their teachings and approaches to fit within the vision of the federal government.

At this precarious point in time in language revitalization, with a strong reduction in fluent speakers, Canada needs to support the use and teaching of languages in whichever form teachers have found to be appropriate and successful.

Federal policy, funding models and regulations need to empower the individuals actually doing the work rather than defining what a successful project looks like for them.

Further, the relationship between the Canadian government and Indigenous peoples has been damaged. Through years of work on the part of Indigenous leaders, this relationship is working towards improving. Depending exclusively on federal government-sector funding for financial support of language revitalization initiatives is not appropriate while the relationship between the Canadian Government and Indigenous people continues to mend, as it prohibits independence and empowerment of Indigenous people. The proposal and

reporting requirements for language funding needs to be redeveloped to be accessible to individuals participating in language teaching. The definition of “Indigenous education” in funding requirements needs to be eliminated or, at a minimum, adapted with consultation from Indigenous communities to be more adaptable and encompassing of alternative teaching methods. Further, due to the diminishing number of fluent speakers, federal language funding needs to be supportive of individuals who have the fluency and skill to teach.

According to Statistics Canada census data, between 1996 and 2016, the number of households who spoke Inuktitut at home decreased from 76% to 48%

(STATISTICS CANADA, 1996, 2016).

Indigenous teachers should not have to adapt their teaching methodologies to align with federal definitions and should not have to develop the administrative expertise required to complete a funding proposal.

For Inuit, our current leaders have incredible visions for the future of Inuktitut preservation and revitalization of our languages.

Inuit Tapiriit Kanatami (ITK) has provided several written suggestions and responses in regard to policies that could be implemented to support Inuktitut preservation and expansion within Canada. *National Inuit Positions on Federal Legislation in Relation to the Inuktitut Language*² outlines tangible and attainable recommendations to fill gaps in Inuktitut use within Inuit Nunangat. This position specifies “The co-development of legislative content should be guided by the following principles: human rights-based approach; distinctions-based approach; Inuit Nunangat approach; machinery change must be distinctions-based, and; consistency with federal principles” (Inuit Tapiriit Kanatami, 2017, p. 3). These principles pinpoint some of the major issues interwoven within federal policies regarding languages. Language policies must acknowledge the distinction of languages, both between languages themselves as well as cultural differences, while ensuring equality when working with these different languages. In this case of Inuktitut, ITK’s position paper goes on to recommend federal funding be structured to “enable equitable access to resources, greater flexibility... and Inuit self-determination in the acquisition and implementation of resources” (Inuit Tapiriit Kanatami, 2017, p. 5). It is important to note that in this context, the use of “equitable” describes both dialect and region for Inuit, but also equitable distribution of federal financial resources for Inuktitut as there is for the French language within Canada; the disparity of resource allocation between French and Inuktitut is cited as \$8,189 and \$186 respectively, despite Inuktitut being formally recognized as an official language within two Canadian jurisdictions.

2 <https://www.itk.ca/wp-content/uploads/2019/02/Inuktitut-position-paper.pdf>

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The position paper ends with a recommendation to establish an Inuktitut Language Authority responsible for the development, unification, and monitoring of Inuktitut resources, and finally to appoint an Inuktitut Language Commissioner. The position piece of ITK strengthens the foundations of legislation designed to make Inuktitut a working and recognized language within Canada. It creates a vision for Canada to enable and support the use of a language on a national level.

Since ITK's position paper was published, *Bill C-91, An Act respecting Indigenous Languages*, has been passed. This act echoes several linguistic aspects of ITK's position piece; however, Inuit leaders have identified a number of significant gaps and shortfalls within the legislation. The Act specifies that Indigenous work will be completed collaboratively and with input from Indigenous peoples; however, taken as a whole, the act amounts to little more than acknowledgement of the use of Indigenous languages as a component of Canada. The vision of a working language outlined in ITK's Inuktitut position piece is lacking significantly. Implementation of ITK's recommendations would be an ideal method of working towards supporting language revitalization efforts. ITK's recommendation piece focuses primarily on Inuktitut specifically, however, components of the paper can be applied to Indigenous languages as a whole. Further, recognition of an Indigenous language as a national language and creating the space to elevate a language to that level signifies that Indigenous languages still maintain an important presence within Canada, and in turn, this will empower us as whole.

As the Federal Government continues to develop the Indigenous Language Bill,

Indigenous peoples will continue language revitalization efforts. A substantial barrier identified by those working in the field of language and cultural revitalization is the difficulty of accessing funding to support the individuals working in this area. There are two major sources of funding for such initiatives: government funding and charitable sector funding. Federal funding is accessible for most fiscal entities, however, as discussed above, there is a finite amount of funding available for programming and often involves extensive application forms and information to be completed by the applicant. Charitable sector funding can be an important contributor to culture and language teachings as it is one major source of financial support for language initiatives, though it is regulated and restricted in terms of granting. Canadian charitable regulations specify that charitable entities must either reallocate financial resources through direct programming or within the charitable sector. Practically, what this means is that charitable entities can deliver work directly or grant to another charitable entity who can then deliver the work themselves.

LANGUAGE REVITALIZATION IS INHERENTLY A TASK THAT WOULD FALL WITHIN WHAT CANADIAN REGULATIONS CONSIDER TO BE CHARITABLE, MATCHING THE CHARITABLE CLASSIFICATION OF "EDUCATION." TO BECOME A CHARITABLE ORGANIZATION IN CANADA, AN ENTITY MUST SUBJECT ITSELF TO EXTENSIVE REVIEW AND SCRUTINY BY THE CANADA REVENUE AGENCY (CRA) ON INITIAL REGISTRATION, AND THEN, IN CONTINUING TO OPERATE AS A CHARITY, ENTITIES MUST FURTHER INCREASE ACCOUNTABILITY AND REPORTING ON AN ONGOING BASIS. THIS ADMINISTRATIVE BURDEN IS FEASIBLE FOR SOME LARGER OPERATIONS THAT HAVE ADMINISTRATIVE STAFF, HOWEVER, IT IS NOT CONDUCTIVE TO THE ENABLEMENT OF ALL LANGUAGE REVITALIZATION EFFORTS.

Firstly, interpreting and understanding charitable status requirements is a specialized skill set. My sister is a lawyer and I am an accountant; I often joke that we both hate taxes because there is too much law for me, and too much accounting for her. The nature of CRA regulations can often be counter-intuitive to many, however, individuals whose primary goal and abilities are to pass on a language should not have to develop and maintain expertise in compliance, understanding, and review of an external authority.

Secondly, applications for charitable status require time and effort to even qualify for funding, and if successful, subsequent organizational reporting requirements require time and effort. These administrative processes detract from individual capacity, which could be better spent by the individual or entity on program delivery or educational work. Lastly, entities working in language revitalization should not have to prove their charitable nature to the government to receive financial support from the philanthropic sector.

My recommendation aims to enable the philanthropic sector to better support language and cultural revitalization efforts to empower Indigenous people to work towards language reclamation ourselves.

I propose that Canadian charitable laws deregulate the charitable re-granting requirements specifying the need for recipients to be registered charities or qualified donees for individuals and organizations working in language revitalization, in order to allow for free resource exchange between the philanthropic sector and entities completing the work.

The section of the Income Tax Act³ which creates this access barrier is Part 1 Section H: Exemptions (3); Section B.1, which specifies

(3) The Minister may, in the manner described in section 168, revoke the registration of a public foundation for any reason described in subsection 168(1) or where the foundation....

(b.1) makes a disbursement by way of a gift, other than a gift made

(i) in the course of charitable activities carried on by it, or

(ii) to a donee that is a qualified donee at the time of the gift.

³ <https://laws-lois.justice.gc.ca/eng/acts/i-3.3/>

My recommendation is to expand the exemption list to include gifts made to support Indigenous language revitalization, and permitting charities to direct resources to language revitalization efforts freely and directly. This expansion would remove the burden of registration as either qualified donees or charitable bodies from entities.

I appreciate that Canadian charitable law is in place for a reason. Guidelines and restrictions are in place to ensure that charitable entities are held accountable for their spending and operations. In lieu of the CRA determining the eligibility of what should be considered charitable, internal due diligence can be completed. Though I am unsure what role the CRA should have in developing guidelines on how Indigenous communities consider language revitalization effective or charitable, there is protocol for the CRA to provide and develop analysis checklists for public use. Currently, CRA provides guidance for aspects of tax law which are not always clearly black and white. For example, organizations can refer to the “employee versus employed” guidance when engaging with individuals to complete work.

There are a series of steps and questions to be completed with each new engagement

detailing specific factors which have been identified as critical distinctions between the two. This concept of outlining specific guidance to assist users of the *Income Tax Act* in interpreting and defining a section of the income tax act can be explored for use in this context. Charitable sector Indigenous language grantors can complete due diligence approaches using guidelines approved or developed by the CRA to confirm that individual projects and initiatives can be viewed as charitable without requiring straining administrative effort on the parts of entities completing the work. This would shift the burden of review compliance from the individuals completing language revitalization work toward philanthropic organizations, who inherently require administrative support and expertise to continue operations and maintain charitable status.

CONCLUSION

I am pleased to continue to work with and see the growth of northern Indigenous language revitalization work. Considering that in many parts of the North, fluent and first-language speakers' numbers are decreasing, the reclamation of language has proven to be an important component of healing for us and it is a critical time to be supporting this work. In the context of Inuit Nunangat, the continued expansion of the use of Inuktitut is critical, as it is still the first language of many Inuit. The financial support currently in place for this work has sufficed as a stepping stone for the beginning of language revitalization, however, to solidify and expand the working use of Inuktitut as a territorial language there needs to be a major shift toward supporting and using Inuktitut and other Indigenous languages. Currently, language revitalization work is starting to be supported through federal funding and the *Indigenous Language Act*. This support, though important as a starting point, is insufficient to make a substantial impact in developing pervasive and competent languages, particularly as access to federal support is a challenging barrier that is difficult to overcome in and of itself. There have already been concrete recommendations from Inuit leaders that outline a beautiful vision for Inuktitut to be a national language

with very specific requirements. Many of these recommendations were excluded from the *Indigenous Language Act*, which, in my opinion, did little more than acknowledge the fact that other languages exist within Canada, and does not provide sufficient tangible supports or solutions for strengthening the use and availability of other languages within Canada. This, coupled with the fact that the federal government is not supporting teachers and programming, the national position provided by ITK should be implemented as a means of providing regulatory level support for Indigenous Languages. Federal funding applications and agreements must be reviewed and changed to be accessible to regular members of the public, and the *Income Tax Act* must be amended to support the expansion of learning and teaching of languages by making it easier for charitable organizations to support language teaching initiatives. Implementation of these recommendations will allow teachers to teach and learners to learn. Indigenous languages need to be revitalized and taught in a way consistent with Indigenous values, and without having to adapt to requirements by the Government of Canada.

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