



Payments to Indigenous Elders/Participants Procedure

PURPOSE OF PROCEDURE

The purpose of this procedure is to describe the university process when issuing cash, near-cash, or non-cash items to Indigenous Elders/Participants. This procedure also ensures Queen's University complies with Canada Revenue Agency (CRA) reporting requirements.

GENERAL INFORMATION

Queen's University may provide cash, near-cash (i.e. gift cards), or non-cash items (i.e. mugs, t-shirts, food items, and other goods) to Indigenous Elders/Participants. The use of the University's Expense Reimbursement System (ERS) is mandatory for Queen's University faculty, staff and students for these transactions and can be processed as a reimbursement or cash advance.

HOW TO OBTAIN A CASH ADVANCE AND/OR REIMBURSEMENT FOR A CLAIMANT (TO DISTRIBUTE TO INDIVIDUALS ON QUEEN'S BEHALF)

Responsible Office/Individual	Process
Step 1. Obtain Pre-approval for Cash Advance (if applicable): <ul style="list-style-type: none"> • Cash Advances Procedure University Secretariat and Legal Counsel. • Cash Advance - Request Advance.docx 	
Claimant	<ul style="list-style-type: none"> • Please select "Indigenous Elder / Participant Payment" as the Expense Type when submitting through ERS.
Approver (Manager/Supervisor)	<ul style="list-style-type: none"> • Ensure "Indigenous Elder / Participant Payment" is the Expense Type used.

Step 2. Payment of Cash Advance (if applicable): <ul style="list-style-type: none"> • Cash Advances Procedure University Secretariat and Legal Counsel. 	
Claimant	<ul style="list-style-type: none"> • Safeguarding cash, near-cash, and non-cash items until distributed. • See Appendix A for information to be collected from recipient. This is to be included as a 'receipt' in the ERS claim (Step 3 or Step 4).

Step 3. Clearing/Repaying a Cash Advance (if applicable):

- [Cash Advances Procedure | University Secretariat and Legal Counsel.](#)
- [Cash Advance - Returning Unused Amounts.docx](#)
- [Unused Cash Advance Repayment Receipt](#)

Claimant	<ul style="list-style-type: none">• See Appendix A for information to be collected from recipient. This is to be included as a 'receipt' in the ERS claim.
Approver (Manager/Supervisor)	<ul style="list-style-type: none">• Ensuring information collected from recipients is included as receipts in the ERS claim (Appendix A).

Step 4. Obtaining Reimbursement:

- [Travel and Expense Reimbursement Policy | University Secretariat and Legal Counsel](#)
- [How to Claim an Expense Reimbursement Procedure | University Secretariat and Legal Counsel](#)
- [Financial Services - Travel & Expense Reimbursements.](#)
- [Expense Report - How to Create Detailed.docx](#)
- [Approving Request and Expenses Reports.docx](#)
- [Receipts in the ERS](#)

Claimant	<ul style="list-style-type: none">• Select "Indigenous Elder / Participant Payment" as the Expense Type when submitting the Expense Report.• See Appendix A for information to be collected from recipient. This is to be included as a 'receipt' in the ERS claim.
Approver (Manager/Supervisor)	<ul style="list-style-type: none">• Ensuring information collected from recipients is included as receipts in the ERS claim (Appendix A).

<p>Step 5. Obtaining Indigenous Elder/Participant information (for record keeping):</p> <ul style="list-style-type: none"> • Collection of Social Insurance Number for T4A Issuance-FINAL.docx • Banking & SIN Collection Form – Fill out form • T4A guide 	
<p>Claimant</p>	<ul style="list-style-type: none"> • Maintaining appropriate supporting documentation of payments to Indigenous Elders / Participants in accordance with record retention requirements of CRA. • Securely collecting social insurance numbers (SINs) for those requiring a T4A. • Due the first week of January: securely send General Accounting (encrypted email to expenses@queensu.ca or Teams) a spreadsheet that includes all required information from Appendix A for all individuals who received \$500 (cash, near-cash, or non-cash) or more in a calendar year. • Include proof of an attempt to collect SIN where SIN is not provided.
<p>Financial Services</p>	<ul style="list-style-type: none"> • Securely receiving collected social insurance numbers (SINs) for those requiring a T4A. • Issuing T4As to individuals receiving cash, near-cash, and non-cash payments of \$500 or more within a calendar year.

RELATED POLICIES, PROCEDURES, GUIDELINES:

- [Travel and Expense Reimbursement Policy](#)
- [ERS – First Time Users Guide](#)
- [Procurement Policy](#)
- [Tri-Agency Guide on Financial Administration \(TAGFA\)](#)

PROCEDURES SUPERSEDED BY THIS PROCEDURE:

Responsible Officer: Director, General Accounting

Contact: finance@queensu.ca

Date for Next Review: December 2030

Appendix A Record of Issuance of Payments to Indigenous Elders / Participants

For confidentiality reasons, please use **one page per recipient**.

For any **individual receiving cash, near cash, or non-cash payments of \$500 or more within a calendar year**, their Social Insurance Number (SIN) is required to be collected securely in addition to the information below. Please note that if the individual declines to provide their SIN, proof of attempts to collect SIN is sufficient and needs to be provided. Refusal to provide a SIN does not preclude a T4A from being issued.

Please note that a secure online form is available to collect this information if preferred by recipient: [Banking & SIN Collection Form – Fill out form](#)

Claimant Name:	
Date:	
Recipient's Legal Name:	
Recipient's Home Address:	
Amount:	
Signature of Recipient*:	
Social Insurance Number (if applicable):	

*A witness may sign on behalf of the recipient if determined that it is not appropriate for the recipient to provide their signature.