Payments to Indigenous Elders / Participants



**Contact Officer** Associate Director, General Accounting

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| **PROCEDURE** | **Purpose** | Queen’s University must comply with Canada Revenue Agency when issuing cash, near-cash, or non-cash items. This procedure outlines how to issue payments to Indigenous Elders / Participants. |
| **Procedure** |  |
| Requester | **Definitions:**  **Direct Payment** – payments made directly to Indigenous Elders / participants.  **Advance Payment** – payments issued through the Employee Reimbursement System (ERS) to the Requester for future disbursement to Indigenous Elders / participants.  **Cash** – includes currency, cheques, and direct deposits.  **Near-Cash** – includes gift cards, gift certificates, coupons, and vouchers.  **Non-Cash** – tangible items such as tobacco, mugs, t-shirts, food items, etc.  The **Requester** is responsible for the following regarding payments to Indigenous Elders / participants:   1. Approving payments (cash, near-cash, or non-cash) to Indigenous Elders / Participants. 2. Requesting a Cash Advance through the Expense module in the Expense Reimbursement System. 3. Safeguarding cash, near-cash, or non-cash items until distributed. 4. Issuing funds, near-cash, or non-cash items to Indigenous Elders / Participants as required 5. Reconciling advanced funds within 15 days of the last date where said cash amounts were disbursed, and within three (3) of receiving a cash advance, by filing an expense claim in the ERS. 6. Repaying any unused funds as soon as possible, and within three(3) of receiving advance payment, by way of cash, [request for e-transfer](https://www.queensu.ca/financialservices/our-services/general-accounting/deposits), or cheque to Financial Services. |

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|  |  | 1. Maintaining appropriate supporting documentation of payments to Indigenous Elders / Participants in accordance with record retention requirements of CRA as described in the options for processing listed below. 2. Send General Accounting at [expenses@queensu.ca](mailto:expenses@queensu.ca) a spreadsheet annually by the end of the first week of January, including proof of an attempt to collect SIN where SIN is not provided. A spreadsheet is to include all required information from Appendix A for all individuals who received $500 or more in a calendar year. This spreadsheet **must** be sent securely (encrypted)   NOTE: For any individual receiving cash payments of $500 or more within a calendar year, their SIN is required to be collected securely in addition to the information in Appendix A. Please note that if the individual refuses 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. |
| Financial Services | **Financial Services** is responsible for the following regarding payments to Indigenous Elders / Participants:   1. Reviewing and approving reconciliations of spending of advanced funds. 2. Depositing any repayments of unused advanced funds and signing ‘Cash Advance Return Receipt’ when cash, [request for e-transfer](https://www.queensu.ca/financialservices/our-services/general-accounting/deposits), or cheque received by Financial Services. 3. Clearing advances once accounted for. 4. Issuing approved cash advances to Requesters. 5. Issuing approved reimbursement payments. 6. Issuing T4As to recipients as required. |

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|  |  | **Payments to Indigenous Elders / Participants can be made for in one of two ways:**  **1. Issuance of a cash advance to Requester (for individual payments)** |
| Requester | 1.1 Submit a cash advance request through the Employee Reimbursement System (ERS) |
|  | See [Cash Advance Request for Indigenous Elder/Participant](https://www.queensu.ca/financialservices/sites/finswww/files/uploaded_files/ERS/Cash%20Advance%20-%20Request%20Indigenous%20Elder_Participant%20Payment.docx) |
| Financial Services | 1.2 Review submitted cash advance requests for completeness, accuracy, and eligibility. |
| Financial Services | 1.3 Issue payment in accordance with posted service levels. |
| Requester | 1.4 Retain a Record of Issuance of Payments to Indigenous Elders/Participants as per documentation retention requirements of CRA. This includes:   * a spreadsheet tracking payments for all individuals who received $500 or more in a calendar year. * proof of an attempt to collect SIN where SIN is not provided. * Completed Appendix A Forms (Record of Issuance of Payments to Indigenous Elders/Participants). |
|  | Requester | 1.5 Account for the advance by submitting an Expense Report through the ERS. Attach the completed ‘Record of Issuance of Payments to Indigenous Elders / participants’ (refer to Appendix A), and/or receipts (required for any near-cash items purchased with the advanced funds), as applicable.  See [Cash Advance for Research Participant Advance – How to Clear](https://www.queensu.ca/financialservices/sites/finswww/files/uploaded_files/ERS/Cash%20or%20Research%20Participant%20Advance%20-%20How%20to%20Clear%20in%20ERS.docx)  Note: Please select “Indigenous Elder / Participant Payment” as the Expense Type when submitting the Expense Report. |

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|  | Requester  Financial Services  Financial Services  Requester  Financial Services  Requester  Requester  Financial Services  Financial Services  Requester  Financial Services | 1.6 Return any unspent funds to Financial Services, to be deposited and credited to the project.  See [Cash Advance, Returning Unused Amounts](https://www.queensu.ca/financialservices/sites/finswww/files/uploaded_files/Procedures/Cash%20Advance%20-%20Returning%20Unused%20Amounts.docx)  1.7 Deposit funds and apply against the advance received previously by the Requester.  1.8 Review submitted Expense Report for completeness, accuracy, and eligibility.  1.9 Send General Accounting a spreadsheet annually by the end of the first week of January, including proof of attempt to collect SIN where SIN is not provided. Spreadsheet is to include all required information from Appendix A for all individuals who received $500 or more in a calendar year. This spreadsheet **must** be sent securely (encrypted).  1.10 Issue T4A to individuals where required.  **2. Reimbursement for payments using personal funds (for individual payments)**  The Requester has the **option** to use personal funds to issue payments to Indigenous Elders / Participants and seek reimbursement.   * 1. Submit an Expense Report through the ERS. See [Submit an Expense Report](https://www.queensu.ca/financialservices/sites/finswww/files/uploaded_files/Procedures/Expense%20Report%20-%20How%20to%20Create%20Detailed.docx)   Note: a copy of the Record of Issuance of Payments to Indigenous Elders / Participants (refer to Appendix A) must be attached. If near-cash or non-cash items were purchased, the receipt must also be attached. If SIN was not provided, proof of an attempt to obtain SIN must be attached.  Note: Please select “Indigenous Elder / Participant Payment” as the Expense Type when submitting the Expense Report.   * 1. Retain a Record of Issuance of Payments to Indigenous Elders / Participants as per documentation retention requirements of CRA. This includes: * a spreadsheet tracking payments for all individuals who received $500 or more in a calendar year. * proof of an attempt to collect SIN where SIN is not provided. * Completed Appendix A Forms (Record of Issuance of Payments to Indigenous Elders/Participants)   1. Review submitted Expense Report for completeness, accuracy, and eligibility.   2. Issue payment in accordance with posted service levels   3. Send General Accounting a spreadsheet annually by the end of the first week of January, including proof of an attempt to collect SIN where SIN is not provided. A spreadsheet is to include all required information from Appendix A for all individuals who received $500 or more in a calendar year. This spreadsheet **must** be sent securely (encrypted)   4. Issue T4A to individuals where required. |

**Appendix A**

**Record of Issuance of Payments**

**to Indigenous Elders** / **Participants**

**Notes:**

* For confidentiality reasons, please use **one page per recipient.**
* For any **individual receiving 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 below information. Please note that if the individual refuses 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.

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| Requester Name: |  |
| Date: |  |
| Recipient's Legal Name: |  |
| Recipient’s Home Address: |  |
| Amount: |  |
| Signature of Recipient: |  |
| Social Insurance Number (if applicable) |  |