Working Document:
AMS Indigenous Finance Guidelines
2022

Prepared by the AMS Presidential Team
Land Acknowledgement

The AMS of UBC Vancouver, before continuing with this document and laying out how this organization would lower the barriers to financial compensation for Indigenous folks, would like to acknowledge that our organization and our building, the AMS Student Nest, are located on the traditional, ancestral, and unceded territories of the hən̓q̓əmin̓əm-speaking xʷməθkʷəy̓əm (Musqueam) and Coast Salish people. We acknowledge, remember and recognize that we stand, operate, provide services to students on stolen lands, that the Musqueam people, for time immemorial, have been caretakers of this land and that settlers have violently uprooted the land for colonial projects. The AMS will continue to support and empower Indigenous voices on campus, and this document aims to provide guidance on how barriers to financial compensation will be lowered for Indigenous folks. We humbly hope that this guideline will support Indigenous students and folks financially by expediting the process and lowering barriers. Through these guidelines, the AMS also aims to decolonize/indigenize its practices and financial operations. Decolonization and indigenization hold salient roles for the AMS and the objectives we are currently ensuing. Beyond mere support and accommodation, we wish to reorient our current financial practices in order to create a balanced power relationship with Indigenous Peoples, and include Indigenous perspectives and knowledge-production means into our operations.

Introduction – Remarks from the President

In 2021, the University released its Indigenous Finance Guidelines to implement objectives laid out by the 2020 Indigenous Strategic Plan, which looks at how the university, as an educational institution on Indigenous lands, can work toward Truth and Reconciliation. The AMS’ Indigenous Finance Guidelines are modelled after UBC’s Indigenous Finance Guidelines with differences in the procedures of reimbursements and compensations for Indigenous students and non-students as well as for clubs who will need expedited financial processes to be in place to compensate their Indigenous contractors in a timely manner. Therefore, this guideline
will lay out the procedures for the following scenarios to lower the barriers to financial
compensations and reimbursements for Indigenous folks: cash disbursement,
e-transfer requests, cheque disbursement and electronic funds transfers. Decolonization and indigenization hold salient roles for the AMS and the objectives
we are currently ensuing. Beyond mere support and accommodation, we wish to
reorient our current financial practices in order to create a balanced power
relationship with Indigenous Peoples, and include Indigenous perspectives and
knowledge-production means into our operations.

I would like to extend sincere thanks to my team, specifically Joshua Kim and Kamil
Kanji, for their work on the development of this document. Please note that this
document and guidelines are “working” documents and we hope to keep
ameliorating it throughout the year.

Eshana Bhangu
President & Interim VP-Finance, Alma Mater Society
Definition of “Tokens of Appreciation” & More Details

In accordance with UBC Policy, this guideline will classify “tokens of appreciation” as occasional gifts provided to a non-AMS individual in recognition of services or contributions towards a specific activity for the AMS and its clubs. If the recipient of the token has received an annual total of more than $500, the Canada Revenue Agency (CRA) requires the AMS to collect the social insurance numbers (SIN) of any recipients who are Canadian residents to issue T4A tax forms. The AMS tracks all “tokens of appreciation” given nevertheless – and will ask for the information even if the payment amount is under $500.

Note that providing this type of gift is not a payment looking for reciprocity but rather an acknowledgement of the appreciation and value that the AMS has for Indigenous folks sacrificing their time and energy to participate in our ceremonies, events, initiatives, etc. Be aware that classifying ceremonies (such as prayers and territory welcomes) as a paid service can be culturally insensitive as we should not define cultural and traditional knowledge from Indigenous Elders and Knowledge Keepers as something that can be sold and purchased.

Finally, Elders and Knowledge Keepers undertaking this work should not have to be asked to provide SIN numbers or their date of birth as it may be deemed inappropriate and may evoke traumatic experiences that Indigenous communities have withstood in their relationship with large institutions. As so, adhering to the CRA requirements could cause tension and potentially harm to Indigenous partners. However, if the AMS requests for an individual's SIN in the documentation process and the recipient of the token of appreciation decides not to provide it, the AMS has done its due diligence in meeting this CRA requirement (provided the interaction is documented). (Use dummy SIN-# 000-000-000).

Problems with the Current Process & Areas of Improvement
Identification of problems with the traditional reimbursement process:

- length of time to receive payment (frequently 4-8 weeks) and the need to be reimbursed quickly;
- not having a bank account;
- living in remote communities without consistent access to banking or internet; and/or
- lack of trust in institutions.

This Indigenous Finance Guideline aims to fix these problems by aiming for the completion of reimbursements in a **timely manner** and through the use of different payment methods: **direct deposit, cheque (by mail), Interac e-transfer and cash**.

**Determine Payment Method and Recipient Relationship to UBC**

To determine the most appropriate method of financial transaction, a conversation with the payee is necessary. However, there are factors to be considered, always, which include:

1. If the gift will be presented at the **end of a ceremony**, it is customary to provide full payment in **cash presented in an envelope with a thank you card**.
2. **Interac e-Transfer** may be the best option for individuals who require the gift quickly but **does not face barriers** such as a lack of internet access or a lack of bank account.
3. **Cheque or direct deposit** may be more appropriate if the individual **regularly receives gifts** from the AMS.
Procedures to Follow - For Staff/Clubs/Constituencies Who Require Reimbursements After Compensating Indigenous Folks

Steps for Cash Reimbursement

1. Staff/treasurer will fill out a form in advance of the event that involves an Indigenous Elder, Knowledge Keeper, Contractor, etc. to describe and explain the event.

2. Refer to Appendix A: Gift-Giving Protocols and Payment Guidelines to determine the appropriate method of gift as well as the amount of gift prior to preparing the token of appreciation.

3. Extra care should be taken if staff/treasurer are travelling with large sums of cash. Once the event is over, present payment in an envelope with a thank you card. It is important to have a witness present at every stage in this process, from putting cash into the envelope, transporting it to the event, and presenting the envelope to the payee. The witness should be a fellow staff or club/constituency executives.

4. Please keep the following for an expedited cash reimbursement:
   - Communication acknowledging the payment amount
   - The completed receipt of cash payment
   - Any other documentation that is deemed necessary

5. Fill out the Cash Reimbursement form and put the form in the bin that is labelled “Reimbursement for Token of Appreciation/Payment to Indigenous Individual”

Interac E-transfers/EFT
1. Follow the steps above to pay by cash, except noting that Interac transactions may incur bank charges, so the staff member/treasurer should seek appropriate authorization for reimbursement before undertaking this process.

2. The payee should still sign a receipt if appropriate. Documents showing funds have been transferred to the payee should be included (i.e., a screenshot of the confirmation that the transfer was sent).

3. Fill out the E-Transfer/EFT form and put the form in the bin that is labelled “Reimbursement for Token of Appreciation/Payment to Indigenous Individual”

**Procedures to Follow - Disbursement Requests**

**Cash Disbursement**

1. Staff will fill out a HR Fast Track form before the event and submit it to the HR representative for their faculty or AMS Human Resources. Note that the payee does not fill out this form. This form is to ensure that HR can accurately assess whether or not the payee is an independent contractor or an employee. If HR determines the payee is an independent contractor, move to the next step.

2. Staff will request a cash advance using the Create Spend Authorization form on the AMS website and attach appropriate backup such as the HR Fast Track Form. The Create Spend Authorization form will be reviewed by Accounts Payable and approved by the department before payment is made. Using petty cash is not appropriate given that these funds should only be used for payments below $50 or for payments not requiring the issuance of tax forms such as T4As. All requests for cash advances must comply with the AMS procedures.
– Note that the cash advance can only be received by staff or faculty. Funds will be transferred to their bank account by EFT or cheque, which can then be withdrawn before the event.

3. Extra care should be taken if staff/faculty are travelling with large sums of cash. Once the event is over, present payment in an envelope or a thank you card. It is important to have a witness present at every stage in this process, from putting cash into the envelope, transporting it to the event, and presenting the envelope to the payee. The witness should be a fellow staff or club/constituency executive, however if this is not possible then please engage a trusted event organizer. If appropriate, remaining questions can be answered by the recipient. If the payee refuses to give AMS their SIN, then please make sure the “No” box to this question is ticked in the cash form. The payee should also sign a receipt to acknowledge that cash was given. If it is inappropriate for the payee to fill out forms the staff member who distributed the cash and a witness (should be staff or faculty) can acknowledge and sign the receipt.

4. When clearing the cash advance, the backup should consist of:
   - AMS HR Approval
   - Communication acknowledging the payment amount
   - The completed receipt of cash form
   - Any other documentation that is deemed necessary

When filling out the Expense Report, use “Token of Appreciation” in the Expense Item field. If the individual has “Indian Status,”* and the activity took place on a reserve, instead use “Status Indian (on reserve)” – see section 5 below.

5. Given that the payee who received cash is not recorded within AMS’ financial system (all expenses are recorded under the employee who requested the cash advance), there is no way to collate this information in order to produce T4A tax forms. Please use the dummy SIN #000-000-000 if necessary when filling out the forms. If the request of other personal information is also not
appropriate, then please make a note of this. If the event took place on a reserve by an individual with “Indian Status,”* This payment is normally tax exempt; however, the AMS Finances will review and make the final determination. As noted above, in these situations use the “Status Indian (on reserve)” in the Expense Item field of the Expense Report when clearing the cash advance.

**Interac E-transfers**

1. Follow the steps above to pay by cash, except that once the cash advance has been deposited to a bank account, the staff member will then have to transfer funds to the payee via Interac after the event. Interac transactions may incur bank charges, so the staff member should seek appropriate authorization for reimbursement before undertaking this process.

2. Backup is the same, the payee should still sign a receipt if appropriate. Documents showing funds have been transferred to the payee should be included (i.e., a screenshot of the confirmation that the transfer was sent).

3. Follow all the steps to clear the cash advance and record the payment.

**Cheque Disbursement/EFT**

1. Staff will contact the AMS HR department before the event. Note that the payee does not fill out this form. This form is to ensure that HR can accurately assess whether or not the payee is an independent contractor or an employee. If HR determines the payee is an independent contractor, move to the next step.

2. Only those set up as a supplier can be paid by cheque or EFT, so if the payee is not a supplier then follow the procedure in the below knowledge base article (also follow this procedure if you are setting up an employee as a contractor). A
SIN is needed to complete the vendor set up. If requesting a SIN was not appropriate, as per the knowledge base article, please use the dummy SIN #000-000-000. In order to pay without delay, vendor setup should be done before the event takes place.

3. After the event, staff should complete the cash forms to the best of their ability as backup for receiving cash. If appropriate, remaining questions can be answered by the recipient. If the payee is not comfortable providing AMS with their SIN, please indicate that on the form.

Backup should consist of the following:
- Communication acknowledging the payment amount
- Any other documentation that is deemed necessary.

4. In order to pay Knowledge Holders as quickly as possible, make sure the Supplier Invoice is created and sent to the next approver. State that payment needs to be processed ASAP due to the cultural advisor status of the payee. The AMS accountants will do their utmost to process the invoice right away.

5. If the event took place on a reserve by an individual with “Indian Status”**, then money received is not taxable; however, the AMS still has an obligation to create a T4A if the amount received in a calendar year is greater than $500. In this case, the amount will be recorded by AMS in the “Other” section of a T4A (Box 144) which is not reportable income (i.e. does not need to be included on a personal tax return). In order to facilitate AMS in producing a correct T4A, please use “Status Indian (on reserve)” in the Spend Category field of the Supplier Invoice Request. This alerts the accountants to investigate further to determine if the T4A needs to show exempt income. If the AMS has the recipient SIN on file, it might be linked to this, even if the individual declined to provide it in a certain situation.
Appendix A: Gift-Giving Protocols and Payment Guidelines (From the 2021 UBC Indigenous Finance Guidelines)

Authentic gift-giving is an extremely important component of reciprocal relationship-building and should not be considered payment in exchange for services. Elders and/or Knowledge Keepers should not be asked to sign receipts for gifts and should be given gifts on the day they are performing a ceremony or providing other cultural contributions. Cultural missteps can be very insulting, and in some cases, may significantly damage relationships with the individual, community, and with AMS overall.

Purchasing Indigenous Gifts

- Ensure that art is authentic, and that the medium is representative of the artist’s culture;
- If you are hosting an event in a specific territory and want to honor that community, choose art that is made by the community’s artists; and
- Include the backstory of the gift; let the recipient know why you chose it for them.
  - For example, if gifting Siska Traditions Tea, include information about the organization: “Siska Traditions Society is a 100% First Nation organization that collects, processes, promotes and sells traditional food products. Their products are made up of wild-harvested ingredients from within traditional territory, following respect for the plants, animals, and the land where they are found.”

Monetary Gifts

The gifting protocol above does not negate the requirement for a monetary gift, where appropriate. In many cases, it is good practice to provide a monetary gift inside a card, along with a small gift that follows the protocol above. The monetary gift should not be treated as a payment; to treat it as such (and require a SIN, receipt, and personal information) can be “viewed as disrespectful and insinuate that the Indigenous [partner] is selling rather than sharing their knowledge” (Elder Protocol Handbook, Queen's University 2019:10-11).

Payment Guidelines for Respectful Engagement with Indigenous Peoples
We would like to acknowledge that the following table is adapted from the UBC Indigenous Finance Guidelines’ adapted version of the University of Regina’s Standardized Table of Honorarium Fees for Respectful Engagement with Elders/Traditional Knowledge Keepers, and/or Old Ones. This table is meant for readers to evaluate the approximate monetary value of the gift, rather than a payment for service, being given to the Indigenous individual on various types of events that the AMS may hold. The list of the event is non-exhaustive and we highly recommend you email our Indigenous Engagement Facilitator (indigenousaffairs@ams.ubc.ca) for further questions on this guideline.

<table>
<thead>
<tr>
<th>Activity</th>
<th>Request Details</th>
<th>Benefits</th>
<th>Minimum Suggested Gift</th>
</tr>
</thead>
<tbody>
<tr>
<td>Welcome/Prayer/Blessing</td>
<td>A territorial welcome, prayer, or a blessing for an event that requires an Elder or Knowledge Keeper to speak in public.</td>
<td>Sets the tone of an event with the themes of Indigenous reconciliation and acknowledgement of the settler-colonial past and starts and/or ends an event in a good way.</td>
<td>$200-$400 depending on ceremony, and time (present and preparation).</td>
</tr>
<tr>
<td>Formal Presentation/Honoured Guest</td>
<td>Invitation to have an Elder or honoured community member present at an event to give formal remarks.</td>
<td>Contribution of content and learnings to the event; knowledge sharing.</td>
<td>$400 for ½ day or less; $800 for full day.</td>
</tr>
<tr>
<td>Elder Support Person</td>
<td>Elders may request a support person/helper to ensure their needs are met.</td>
<td>The Elder feels safe in travelling and supported.</td>
<td>$~250 depending on time commitment; also reimburse their travel (if applicable).</td>
</tr>
<tr>
<td>Entertainment/Cultural Performance</td>
<td>Requesting a dancer, singer, or other artist to perform culturally,</td>
<td>Provides meaningful experience to increase awareness of cultural activities;</td>
<td>Varies; $100 – $1000 per artist (or set rates communicated by)</td>
</tr>
<tr>
<td><strong>Reimbursements for Travel</strong></td>
<td>Mileage to/from the event, parking costs, per diems (if travel requires meals on the go), and accommodation should all be offered as needed. These costs need to be covered for Elder support as well, if applicable.</td>
<td>Elders may need additional accommodations (in addition to an Elder Support Person) to ensure their health and wellness during their engagement with the university; all of these types of support should be considered.</td>
<td>Accommodation: Min. $50/day Max. $150/day Per diem: $80/day (3 meals) Incidental/Misc. Cost: $10/day For mileage information as well as further details on other costs reimbursements, check <a href="https://finance.ubc.ca/expenditure-guidelines-O/travel-expenditures">https://finance.ubc.ca/expenditure-guidelines-O/travel-expenditures</a></td>
</tr>
</tbody>
</table>