

## Procedures for the Administration of Gift Cards/Certificates

Effective May 1, 2012

In accordance with the policy "[Reimbursements to Individuals on University Business](#)", in certain circumstances a department may choose to give a gift card or certificate to a non-employee in recognition of their contribution in support of a University activity.

Departments are accountable for ensuring that gift cards/certificates are properly tracked and recorded, following the procedures outlined below. If a circumstance arises that is not specifically covered in the procedures below, the claimant or signing authority must consult the Accounts Payable Department.

- Gift cards/certificates will normally be administered by one person in a department, and will require authorization of the appropriate signing authority for use and distribution of such cards/certificates.
- Gift cards/certificates should be stored in a locked, metal cash box or drawer.
- A log book should be used and maintained to record all gift cards/certificates. At all times, the gift cards/certificates on hand plus the recorded use (cards already presented) should equal the amount in the log book.
- In most circumstances, recipients of the gift cards/certificates would be expected to sign a voucher or record indicating receipt of the gift card/certificate.
- Document the business purpose (e.g. Volunteer Welcome Day).

For example:

Date	Business Purpose	Recipient's Name	Amount	Signature

- The voucher or record must accompany the payment/reimbursement request as supporting documentation.

Notes:

1. Where the identity of a research study participant is confidential a number may substitute for the printed name. This signature of the participant may be substituted with initials only. Refer to the "Guidelines for Payments to Research Study Participants". In order to maintain confidentiality the department may maintain the record in their files. The record must be maintained for seven (7) years and is subject to periodic audit.
2. There is no taxable benefit for gift cards and certificates where the total value received by an individual from an organization is less than \$500. The Canada Revenue Agency requires that a T4A be issued where the cumulative value of gift cards/certificates awarded to an individual exceeds \$500.